

**HOUSE . . . . . No. 02994**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Paul K. Frost*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act providing a tax deduction for certain heating costs..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Kevin Kuros</i>	<i>8th Worcester</i>
<i>Ryan Fattman</i>	<i>18th Worcester</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Nicholas Boldyga</i>	<i>3rd Hampden</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>

# HOUSE . . . . . No. 02994

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2994) of Levy and others for legislation to provide for a tax deduction for certain home heating costs Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
 HOUSE  
 , NO. 2745 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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An Act providing a tax deduction for certain heating costs..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 The owner-occupant or tenant of a residential unit shall be allowed a tax deduction
- 2 against the excise imposed by chapter 62 of the General Laws in the amount of 100 percent of
- 3 the price paid for home heating oil exceeding \$1.00 per gallon for the previous taxable year upon
- 4 the enactment of this law.