

HOUSE No. 2910

By Mr. Frost of Auburn, petition of Paul K. Frost for legislation to provide for a tax deduction for certain home heating costs. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

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
- 2 allowed a tax deduction against the excise imposed by chapter 62 of
- 3 the General Laws in the amount of 100 percent of the price paid for
- 4 home heating oil exceeding \$1.00 per gallon for the previous taxable
- 5 year upon the enactment of this law.