

# HOUSE . . . . . No. 4581

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By Mr. Brownell of Quincy, petition of Thomas F. Brownell and another that provision be made for a tax deduction for home owners for the increased costs of heating oil during the current energy crisis. Taxation.

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## **The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Four.

**AN ACT PROVIDING AN INCOME TAX DEDUCTION FOR THE EXCESS COST OF HEATING OIL TO HOMEOWNERS DURING THE ENERGY CRISIS.**

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

1 In addition to the deductions allowed under the provisions of  
2 section three of chapter sixty-two of the General Laws, a  
3 taxpayer may deduct an amount equal to the increased cost of  
4 heating oil for his residence in excess of ten per cent over such  
5 cost for the nineteen hundred and seventy-two and nineteen  
6 hundred and seventy-three heating season. This act shall become  
7 inoperative on April first, nineteen hundred and seventy-seven.

