

**HOUSE . . . . . No. 2324**

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

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**The Commonwealth of Massachusetts**

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

