

**SENATE . . . . . No. 1479**

The Commonwealth of Massachusetts

PRESENTED BY:

***Michael R. Knapik***

*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:

An Act relative to tax deductions for home heating costs.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Michael R. Knapik</i>	<input type="checkbox"/> [District] <input type="checkbox"/>
<i>Gale D. Candaras</i>	<input type="checkbox"/> [District] <input type="checkbox"/>
<i>Sonia Chang-Diaz</i>	<input type="checkbox"/> [District] <input type="checkbox"/>
<i>Robert L. Hedlund</i>	<input type="checkbox"/> [District] <input type="checkbox"/>
<i>James B. Eldridge</i>	<input type="checkbox"/> [District] <input type="checkbox"/>
<i>Bruce E. Tarr</i>	<input type="checkbox"/> [District] <input type="checkbox"/>

**SENATE . . . . . No. 1479**

By Mr. Knapik, a petition (accompanied by bill, Senate, No. 1479) of Michael R. Knapik, Gale D. Candaras, Sonia Chang-Diaz, Robert L. Hedlund and other members of the Senate for legislation relative to tax deductions for home heating costs. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

□ □ SENATE  
□ , NO. 1293 OF 2009-2010.]

**The Commonwealth of Massachusetts**

An Act relative to tax deductions for home 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 SECTION 1. Notwithstanding any general or special law, rule regulation to the  
2 contrary, for taxable year 2011, there shall be deducted from adjusted gross income in  
3 determining income: up \$800 cost of home heating oil, natural gas, propane, electricity, and  
4 wood fuel. deduction available single persons if taxpayer's is equal less than \$40,000, joint filers  
5 who qualify as a head household \$60,000.

6 (a) The deductions may be used only for the cost of home heating oil, natural  
7 gas, propane, electricity, and wood fuel purchased between November 1, 2010 and March 31,  
8 2011 and November 1, 2011 and March 31, 2012.

9 (b) Any taxpayer entitled to a deduction under this section may apply the  
10 deduction in taxable year 2011 for purchases made in 2010 and 2011. If the taxpayer does not  
11 take the full \$800 deduction in taxable year 2011, the taxpayer may take the remainder in taxable  
12 year 2012 for purchases made in 2012 through March 31, 2012.

13 (c) The commissioner of revenue shall promulgate rules and regulations  
14 necessary to implement this section. The commissioner shall also include in such rules and  
15 regulations eligibility provisions for a taxpayer who owns a condominium or a cooperative  
16 dwelling and for whom such purchases are accounted for in a common area fee or special  
17 assessment against such costs as may be reasonably attributed to the percentage ownership share

18 of the condominium or cooperative dwelling costs; and provided further, that the commissioner  
19 shall also include in such rules and regulations eligibility provisions for a taxpayer who rents a  
20 residential dwelling and for whom such purchases are accounted for in the rent and provisions  
21 that account for multiple renters in a residential dwelling. The department shall file a copy of any  
22 rules and regulations with the Clerks of the Senate and House of Representatives and with the  
23 joint committee on revenue.