



## **131st MAINE LEGISLATURE**

## FIRST SPECIAL SESSION-2023

**Legislative Document** 

No. 1894

H.P. 1215

House of Representatives, May 4, 2023

## An Act to Establish a Home Heating Income Tax Deduction

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative BOYER of Poland.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §5122, sub-§2, ¶AAA is enacted to read:
3 4 5	AAA. For taxable years beginning on or after January 1, 2023, the costs incurred for electricity, oil, wood or other fuel used to heat the taxpayer's primary residence, which must be located in this State.
6	SUMMARY
7	This bill allows an individual taxpayer an income tax deduction for costs incurred by
8	the taxpayer for electricity, oil, wood or other fuel used to heat the taxpayer's primary
9	residence located in this State.