



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.

Robert 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 AAA. For taxable years beginning on or after January 1, 2023, the costs incurred for
4 electricity, oil, wood or other fuel used to heat the taxpayer's primary residence, which
5 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.