

**HOUSE . . . . . No. 1532**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bradford R. Hill***

*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 adoption of the accompanying bill:

An Act relative to charitable donations.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradford R. Hill</i>	<i>4th Essex</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>

**HOUSE . . . . . No. 1532**

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By Mr. Hill of Ipswich, a petition (accompanied by bill, House, No. 1532) of Bradford R. Hill, Timothy R. Whelan and F. Jay Barrows for legislation to provide an income tax deduction for donations to charitable institutions. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2532 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act relative to charitable donations.

*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. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as  
2    appearing in the 20012 Official Edition, is hereby amended by adding after subparagraph 16, the  
3    following new subparagraph:-

4           (17) An amount equal to 50 per cent of the amount donated to a charitable institution, as  
5    defined in section 18 of chapter 68.