

HOUSE No. 1642

The Commonwealth of Massachusetts

PRESENTED BY:

Chris Walsh

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 artistic contributions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>

HOUSE No. 1642

By Mr. Walsh of Framingham, a petition (accompanied by bill, House, No. 1642) of Chris Walsh and others relative to income tax deductions for certain artistic contributions. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to artistic contributions.

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. Section 1 of chapter 62 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by inserting in line 8, after the figure “139C, ”, the following
3 figure:- 170, .

4 SECTION 2. Subsection 3(B)(a) of section 3 of said chapter 62 of the General Laws, as
5 so appearing, is hereby amended by inserting after paragraph (17) the following new paragraph:-

6 (18) To the extent not already deducted from adjusted gross income, an amount equal to
7 the fair market value of a charitable contribution of any literary, musical, artistic, or scholarly
8 composition, or similar property, or the copyright thereon (or both) made during the taxable year;
9 provided, that (i) such property was created by the personal efforts of the taxpayer making such
10 contribution no less than 18 months prior to such contribution, (ii) the taxpayer has received a
11 qualified appraisal, as defined in section 170(f)(11)(E) of the Code, of the fair market value of
12 such property in accordance with the regulations under this subparagraph and attaches to his

13 income tax return for the taxable year in which such contribution was made a copy of such
14 appraisal, (iii) the donee is an organization described in subsection (b)(1)(A) of section 170 of
15 the Code, (iv) the use of such property by the donee is related to the purposes for which it is
16 organized or to a public purpose in the case of a governmental unit, (v) the taxpayer receives
17 from the donee a written statement representing that the donee's use of the property will be in
18 accordance with the provisions of clause (iv), and (vi) the written appraisal referred to in clause
19 (ii) includes evidence of the extent, if any, to which property created by the personal efforts of
20 the taxpayer and of the same type as the donated property is or has been owned, maintained, and
21 displayed by charitable organizations and sold to or exchanged by persons other than the
22 taxpayer, donee, or any related person; provided further, that such amount shall not exceed the
23 portion of adjusted gross income of the taxpayer for the taxable year attributable to (i) income
24 from the sale or use of property created by the personal efforts of the taxpayer which is of the
25 same type as the donated property, and (ii) income from teaching, lecturing, performing, or
26 similar activity with respect to property described in clause (i). A tangible artistic charitable
27 contribution under this subparagraph and the copyright on such work shall be treated as separate
28 properties for the purpose of this deduction.

29 SECTION 3. This act shall apply to taxable years beginning on or after January 1, 2018.