

**HOUSE . . . . . No. 2396**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce J. Ayers*

*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 exemptions for small charities for tax upon raffle proceeds.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Bruce J. Ayers*

*1st Norfolk*

*Carolyn C. Dykema*

*8th Middlesex*

**HOUSE . . . . . No. 2396**

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By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2396) of Bruce J. Ayers and Carolyn C. Dykema for legislation to exempt small charities from the tax on raffle proceeds. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1472 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act relative to exemptions for small charities for tax upon raffle proceeds.

*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 7A of Chapter 271 of the General Laws is hereby amended by
- 2 inserting after the word “proceeds”, in line 112, the following words:— over \$12,000.