

HOUSE No. 2491

The Commonwealth of Massachusetts

PRESENTED BY:

Bradford 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:

Bradford Hill

4th Essex

Michael J. Soter

8th Worcester

HOUSE No. 2491

By Mr. Hill of Ipswich, a petition (accompanied by bill, House, No. 2491) of Bradford Hill and Michael J. Soter for legislation to provide an income tax deduction for donations to charitable institutions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1532 OF 2017-2018.]

The Commonwealth of Massachusetts

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

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 2016 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.