

HOUSE No. 2598

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 passage of the accompanying bill:

An Act relative to charitable donations.

PETITION OF:

NAME:

Bradford Hill

DISTRICT/ADDRESS:

4th Essex

HOUSE No. 2598

By Mr. Hill of Ipswich, a petition (accompanied by bill, House, No. 2598) of Bradford Hill for legislation to provide for an income tax deduction for donations to a charitable institutions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

□ HOUSE
□ , NO. 759 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

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 2006 Official Edition, is hereby amended by adding after subparagraph 15, the
3 following new subparagraph:-

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