

HOUSE No. 2925

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo J. Puppolo, Jr.

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 a charitable tax credit.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|-------------------------------|---------------------|------------------|
| <i>Angelo J. Puppolo, Jr.</i> | <i>12th Hampden</i> | <i>1/10/2023</i> |

HOUSE No. 2925

By Representative Puppolo of Springfield, a petition (accompanied by bill, House, No. 2925) of Angelo J. Puppolo, Jr. relative to providing for a charitable tax credit. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to a charitable tax credit.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 62 of the General Laws is hereby amended by inserting after section 6N the
2 following section:-

3 Section 6O. There shall be a credit against the taxes imposed by this chapter equal to the
4 amount donated by an individual to public charities within the commonwealth. In the case of a
5 single person or a married person filing a separate return or a head of household, the total credit
6 shall not exceed \$300. In the case of a married couple filing a joint return, the total credit shall
7 not exceed \$300 for each individual.