

SENATE No. 1528

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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 the filing of annual returns by small public charities.

PETITION OF:

NAME:

Michael O. Moore

DISTRICT/ADDRESS:

Second Worcester

SENATE No. 1528

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1528) of Michael O. Moore for legislation relative to filing of annual returns by small public charities. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1375 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to the filing of annual returns by small public charities.

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

1 Notwithstanding any general or special law to the contrary, the office of the attorney
2 general shall adopt regulations to align state requirements regarding the filing of annual returns
3 for charitable organizations with federal internal revenue service rules and regulations for small
4 tax-exempt organizations so that charitable organizations with gross receipts normally \$50,000
5 or less will no longer be required to file a federal form 990-EZ with their annual report to the
6 attorney general.