

**HOUSE . . . . . No. 2532**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Bradford R. 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 R. Hill*

*4th Essex*

*Donald H. Wong*

*9th Essex*

**HOUSE . . . . . No. 2532**

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By Mr. Hill of Ipswich, a petition (accompanied by bill, House, No. 2532) of Bradford R. Hill and Donald H. Wong for legislation to provide for an income tax deduction for donations to a charitable institutions. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2598 OF 2013-2014.]

The Commonwealth of Massachusetts

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

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 20012 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.