

HOUSE No. 2964

The Commonwealth of Massachusetts

PRESENTED BY:

Erika Uytterhoeven

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 to reform the charitable deduction.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Erika Uytterhoeven</i>	<i>27th Middlesex</i>	<i>1/20/2023</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>1/26/2023</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>1/30/2023</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>2/1/2023</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>2/4/2023</i>
<i>Danillo A. Sena</i>	<i>37th Middlesex</i>	<i>2/27/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>3/6/2023</i>

HOUSE No. 2964

By Representative Uyterhoeven of Somerville, a petition (accompanied by bill, House, No. 2964) of Erika Uyterhoeven and others for legislation to reform the charitable deduction. Revenue.

The Commonwealth of Massachusetts

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

An Act to reform the charitable deduction.

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. Section 3 of chapter 62 of the General Laws, as appearing in the 2020
2 Official Edition, is hereby amended by striking out, in lines 151 and 152, the words “shall not be
3 required to itemize their deductions in their federal income tax returns” and inserting in place
4 thereof the following words:- "may only claim this deduction in a tax year in which they do not
5 itemize their deductions in their federal income tax return".

6 SECTION 2. This Act shall apply to all tax years beginning after December 31, 2022.