

**HOUSE . . . . . No. 2925**

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**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**

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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.

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**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.