The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to exemptions for small charities for tax upon raffle proceeds.

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 7A of Chapter 271 of the General Laws, as appearing in the 2002

- 2 Official Edition, is hereby amended by inserting after the word "proceeds", in line 112, the
- 3 following words:— over \$12,000.