

HOUSE No. 2776

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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 2006 Official Edition, is hereby amended by adding after subparagraph 15, the
3 following new subparagraph:-

4 (16) An amount equal to 50 per cent of the amount donated to a charitable institution, as
5 defined in section 18 of chapter 68.