

HOUSE No. 2884

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to firefighter and police memorial fund..

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 is hereby amended by adding the following new section: Section 6J.
2 Massachusetts Fallen Firefighter and Police Memorial Section 6J. Every individual who files a
3 separate return may voluntarily contribute one dollar to be paid over to the Massachusetts Fallen
4 Firefighter Memorial Fund, Inc. and Massachusetts Law Enforcement Memorial Fund. Proceeds
5 are to be divided equally between each fund. In the case of a joint return by husband and wife,
6 each spouse may voluntarily contribute one dollar to said fund. A credit in the full amount of any
7 contribution under this section shall be allowed against the tax imposed by this chapter;
8 provided, that for any such return no such credit shall exceed the income tax liability for any
9 taxable year. A contribution made under this section may be made with respect to any taxable
10 year at the time of filing the return of the tax imposed by this chapter for such taxable year;
11 provided, however, that the commissioner shall prescribe the manner in which such contribution
12 shall be made on the face of the return required by section five of chapter sixty two C. The
13 provisions of this section shall apply only to residents required to file a return under this chapter.