SENATE DOCKET, NO. 1700 FILED ON: 1/14/2009

SENATE . . . . . No. 1246

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the income tax deduction for charitable giving..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 3 of Chapter 62 of the General Laws is hereby amended by striking out subparagraph (13), as amended in Chapter 186 of the Acts of 2002, and inserting in place thereof the following subparagraph: -

(13) An amount equal to the amount of the charitable contribution deduction allowed or allowable to the taxpayer under section 170 of the Code; provided, however, that notwithstanding said section 170 of the Code, no deduction shall be allowed for contributions of household goods or used clothing, as those items are recognized under said section 170 of the Code. All requirements, conditions and limitations applicable to charitable contributions under the Code shall apply for purposes of determining the amount of the deduction under this subparagraph, except that taxpayers shall not be required to itemize their deductions in their federal income tax returns.

SECTION 2. This act shall apply to taxable years beginning on or after January 1, 2009.