

SENATE No. 672

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to promote volunteerism in the commonwealth..

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 52D of Chapter 149 of the General Laws, as appearing in the 2006
2 Official Edition, is hereby amended by adding after paragraph (b)(3) the following:-

3 (4) Perform volunteer services and activities for a school, nursery school or head start
4 program or a corporation, foundation, organization or institution which is exempt from taxation
5 under the provisions of section five hundred and one (c)(3) of the Federal Internal Revenue
6 Code, as amended and in effect for the applicable period.