

SENATE No. 1421

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia S. Creem

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

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

PETITION OF:

NAME:

Cynthia S. Creem

DISTRICT/ADDRESS:

SENATE No. 1421

By Ms. Creem, a petition (accompanied by bill, Senate, No. 1421) of Cynthia S. Creem for legislation relative to the income tax deduction for charitable giving. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1246 OF 2009-2010.]

The Commonwealth of Massachusetts

—————
In the Year Two Thousand Eleven
—————

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:

1 SECTION 1. Section 3 of Chapter 62 of the General Laws, as appearing in the
2 2008 General Edition, is hereby amended by striking out subparagraph (13) and inserting in
3 place thereof the following subparagraph: -

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

12 SECTION 2. This act shall apply to taxable years beginning on or after January
13 1, 2013.