

**HOUSE . . . . . No. 2598**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bradford Hill***

*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 charitable donations.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradford Hill</i>	<i>4th Essex</i>	<i>1/15/2013</i>

**HOUSE . . . . . No. 2598**

By Mr. Hill of Ipswich, a petition (accompanied by bill, House, No. 2598) of Bradford Hill for legislation to provide for an income tax deduction for donations to charitable institutions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 759 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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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.