

**SENATE . . . . . No. 1528**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michael O. Moore***

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*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 filing of annual returns by small public charities.

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PETITION OF:

NAME:

*Michael O. Moore*

DISTRICT/ADDRESS:

*Second Worcester*

**SENATE . . . . . No. 1528**

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By Mr. Moore, a petition (accompanied by bill, Senate, No. 1528) of Michael O. Moore for legislation relative to filing of annual returns by small public charities. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1375 OF 2013-2014.]

**The Commonwealth of Massachusetts**

—————  
**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
—————

An Act relative to the filing of annual returns by small public charities.

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

1           Notwithstanding any general or special law to the contrary, the office of the attorney  
2           general shall adopt regulations to align state requirements regarding the filing of annual returns  
3           for charitable organizations with federal internal revenue service rules and regulations for small  
4           tax-exempt organizations so that charitable organizations with gross receipts normally \$50,000  
5           or less will no longer be required to file a federal form 990-EZ with their annual report to the  
6           attorney general.