

HOUSE No. 3317

The Commonwealth of Massachusetts

PRESENTED BY:

Shawn Dooley

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 increasing citizen participation in elections.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---------------------|--------------------|------------------|
| <i>Shawn Dooley</i> | <i>9th Norfolk</i> | <i>1/19/2017</i> |

HOUSE No. 3317

By Mr. Dooley of Norfolk, a petition (accompanied by bill, House, No. 3317) of Shawn Dooley for legislation to authorize nonrefundable campaign contribution tax credits for contributions made to campaign committees of certain candidates for public offices. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act increasing citizen participation in elections.

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 6 of chapter 62 of the General Laws, as most recently amended by
2 section 72 of chapter 219 of the acts of 2016, is hereby further amended by adding the following
3 subsection:-

4 (u) (i) There shall be allowed a nonrefundable campaign contribution tax credit against a
5 taxpayer’s tax liability imposed by this chapter for contributions of money made to the campaign
6 committee of a candidate for any of the following public offices of the commonwealth: governor,
7 lieutenant governor, secretary of the commonwealth, auditor of the commonwealth, treasurer of
8 the commonwealth, attorney general, member of the house of representatives, member of the
9 senate, county commissioner, registrar of probate, registrar of deeds, and governor’s council. The
10 credit shall apply for the taxable year in which the contribution was made.

11 (ii)The amount of the credit for a taxable year shall equal the lesser of; (i) the combined
12 total contributions made by the taxpayer, or taxpayers if filing a joint return, during the taxable

13 year for which the return was filed, or (ii) the maximum amount of \$100 for an individual
14 taxpayer, or \$200 for taxpayers filing jointly.

15 (iii) As used in this section, "candidate" shall be limited to candidates for the public
16 offices of the commonwealth specified herein; and "contribution" shall be limited to
17 contributions of money only.

18 SECTION 2. Section 1 shall apply tax years beginning on or after January 1, 2018.