

**HOUSE . . . . . No. 2491**

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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>1/15/2019</i>
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/22/2019</i>

**HOUSE . . . . . No. 2491**

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By Mr. Hill of Ipswich, a petition (accompanied by bill, House, No. 2491) of Bradford Hill and Michael J. Soter for legislation to provide an income tax deduction for donations to charitable institutions. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1532 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
In the One Hundred and Ninety-First General Court  
(2019-2020)  
\_\_\_\_\_

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 2016 Official Edition, is hereby amended by adding after subparagraph 16, the  
3 following new subparagraph:-

4 (17) An amount equal to 50 per cent of the amount donated to a charitable institution, as  
5 defined in section 18 of chapter 68.