

**SENATE . . . . . No. 1996**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bruce E. Tarr***

*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 to encourage charitable giving.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

**SENATE . . . . . No. 1996**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1996) of Bruce E. Tarr for legislation to encourage charitable giving. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1789 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act to encourage 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. The purpose of this law is to encourage the people of Massachusetts in their  
2 support of charitable organizations through charitable giving.

3           SECTION 2. Whereas taxpayers should be allowed a deduction for charitable  
4 contributions, Chapter 62 of the General Laws is hereby amended by inserting after Section 64  
5 the following new section:-

6           "Section 65. Each taxpayer shall be allowed a deduction in determining the Part B taxable  
7 income, in addition to the deductions under Section 3, in an amount equal to the taxpayer's  
8 charitable contributions for the year, as defined under the Code and without regard to whether  
9 the taxpayer elected to itemize deductions on his or her federal income tax return."

10           SECTION 3. The provisions of this act shall apply to taxable years beginning on or after  
11   January 1, 2021.