

**SENATE . . . . . No. 1801**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***James B. Eldridge***

*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 reform the charitable deduction.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/31/2023</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>1/31/2023</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>2/2/2023</i>
<i>Liz Miranda</i>	<i>Second Suffolk</i>	<i>2/9/2023</i>
<i>Adam Gomez</i>	<i>Hampden</i>	<i>2/22/2023</i>
<i>Danillo A. Sena</i>	<i>37th Middlesex</i>	<i>2/23/2023</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>	<i>3/16/2023</i>

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By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1801) of James B. Eldridge, Jason M. Lewis, Sal N. DiDomenico, Mike Connolly and other members of the General Court for legislation to reform the charitable deduction. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act to reform the charitable deduction.

*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 3 of chapter 62 of the General Laws, as appearing in the 2020  
2 Official Edition, is hereby amended by striking out, in lines 151 and 152, the words “shall not be  
3 required to itemize their deductions in their federal income tax returns” and inserting in place  
4 thereof the following words:- "may only claim this deduction in a tax year in which they do not  
5 itemize their deductions in their federal income tax return".

6           SECTION 2. This Act shall apply to all tax years beginning after December 31, 2022.