

HOUSE No. 3169

The Commonwealth of Massachusetts

PRESENTED BY:

Jay D. Livingstone

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 donations to local nonprofits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>	<i>1/16/2025</i>

HOUSE No. 3169

By Representative Livingstone of Boston, a petition (accompanied by bill, House, No. 3169) of Jay D. Livingstone for legislation to encourage donations to local nonprofits. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act to encourage donations to local nonprofits.

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 5A of Chapter 62 is hereby amended by adding the following subsection:

2 (e) Notwithstanding any other provision in law, the commissioner shall not consider
3 charitable donations or volunteer services made to charitable organizations that are based in
4 Massachusetts or a person’s service on a board of directors where they serve as a non-
5 compensated member for a charitable organization based in Massachusetts for the purpose of
6 determining residency or domicile for tax purposes.