

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

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**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.**

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[Pin Slip]

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**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.