

# SENATE . . . . No. 77

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To accompany the petition of Morgan P. Gilbert for legislation to exempt from taxation the income from charitable trusts under wills. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Forty-Seven.

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### AN ACT TO EXEMPT FROM TAXATION THE INCOME FROM CHARITABLE TRUSTS UNDER WILLS.

*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 8 of chapter 62 of the General Laws, as  
2 amended by section 4 of chapter 625 of the acts of  
3 1945 is hereby further amended by adding at the end  
4 thereof the following paragraph:—

5 (i) Income, including gains, from property held  
6 upon trust under a will for any charitable purpose to  
7 be carried out within the commonwealth.

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IN SENATE, January 10, 1907.

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### THE COMPENSATION OF MEMBERS

REPORT

OF THE

COMMISSIONERS OF THE SENATE

IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE

ON JANUARY 10, 1907.

ALBANY: JAMES BROWN PUBLISHING CO., 1907.