

By Mr. Picucci of Leominster (by request), petition of John Louis James relative to the delegation of power to all cities and towns to levy and collect additional taxes on the net income of non-profit groups, organizations or associations. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO THE DELEGATION OF POWER TO ALL CITIES AND TOWNS TO LEVY AND COLLECT VARIOUS ADDITIONAL TAXES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding the provisions of any section of any existing
2 charter of plan of government as noted in General Laws Chapter 53
3 and Chapter 43-B or any other charter or Corporate agreement
4 between any city or town and the Commonwealth of Massachu-
5 setts to the contrary, be it now enacted this statute of law to
6 immediately delegate the power to all cities and towns in the State
7 of Massachusetts to permit any city or town who may choose to do
8 so to enact local laws and/or ordinances to levy and collect addi-
9 tional taxes by means of city and town Income taxes on the next
10 income of all so-called non-profit groups, organizations or associa-
11 tions including all churches and church groups located within their
12 city or town limits.

13 All of their net income from all sources is to be taxed, including
14 all so-called cash collections and church contributions of all types
15 of cash, and the cash value to any real estate gifts received.

16 The only deductions to be permitted to all these aforesaid groups
17 including all churches, shall be the same types of deductions al-
18 lowed to any other business which must also pay taxes. The same
19 type of charitable deductions to be permitted should be also totally
20 allowable to all businesses whether now considered non-profitable
21 or not, including all those now termed non-profitable churches, or
22 church organizations.

23 The before requested income taxes are to be graduated income
24 taxes on the net income after all deductions are considered, similar
25 to present Federal Income Taxes.

26 This statute shall be effective within (6) six months (180) days
27 from the time of enactment by the Massachusetts State Legisla-
28 ture.