

By Mr. Cohen of Newton, petition of David B. Cohen for legislation to permit personal income tax deductions for contributions to organizations that provide food and shelter. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-One.

AN ACT PERMITTING PERSONAL INCOME TAX DEDUCTIONS FOR CONTRIBUTIONS TO ORGANIZATIONS THAT PROVIDE FOOD AND SHELTER.

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. Clause (a) of subsection A of section 3 of chap-
2 ter 62 of the General Laws, as appearing in the 1988 Official
3 Edition, is hereby amended by inserting after subparagraph (2)
4 the following subparagraph: —

5 (3) Such net amount of the Part A adjusted gross income which
6 is equal to the money, or the value of property, contributed to
7 an organization certified by the commonwealth as having a
8 principal purpose of providing food or shelter, or both,
9 predominantly to low income residents of the commonwealth; but
10 only to the extent that such amount does not exceed the amount
11 allowed as a deduction with respect to such contribution on the
12 federal income tax return for the year of contribution.

1 SECTION 2. Clause (a) of subsection B of said section 3 of
2 said chapter 62, as so appearing, is hereby amended by inserting
3 after subparagraph (9) the following subparagraph: —

4 (10) Any excess of the deduction permitted pursuant to
5 subparagraph (3) of clause (a) of subsection A over Part A income.

