

By Ms. Evans of Wayland, petition of Nancy H. Evans, Mary Jeanette Murray, Mary Jane Simmons, Emile J. Goguen and Evelyn G. Chesky for legislation to grant a deduction from the state income tax for certain volunteer activities. Taxation.

The Commonwealth of Massachusetts

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

AN ACT GRANTING A DEDUCTION FOR STATE INCOME TAX PURPOSES FOR CERTAIN VOLUNTEER ACTIVITIES.

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

- 1 Paragraph (a) of subsection B of section 3 of chapter 62 of the
2 General Laws is amended by adding the following new sub-
3 section:—
4 (10) In the case of an individual who performs volunteer serv-
5 ices and activities for a corporation, foundation, organization or
6 institution as described in subsections (d) and (e) of section 6 of
7 chapter 64H of the General Laws, without compensation, exclud-
8 ing service as an elected or appointed official, an amount equal to
9 two dollars per hour volunteered; provided that the deduction
10 shall not exceed three hundred dollars per year; and provided
11 further that the deduction shall not apply to an individual who
12 volunteers an average of two hours per week or less. In order to
13 claim the deduction, the charitable corporation must report to the
14 person claiming the deduction, and to the Department of Revenue,
15 the number of hours volunteered, on a form prescribed by the
16 Department of Revenue.

