

By Mr. Cataldo of Revere, petition of Angelo R. Cataldo and Joseph N. Hermann that provision be made for an income tax deduction for computers donated by corporations to grade schools and high schools. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT TO PROVIDE AN INCOME TAX DEDUCTION FOR COMPUTERS DONATED BY CORPORATIONS TO GRADE AND HIGH SCHOOLS.

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

- 1 Chapter 63 is hereby amended by inserting after section 38J the
- 2 following section: —
- 3 *Section 38K.* In determining the net income subject to tax
- 4 under this chapter, a domestic or foreign corporation may deduct,
- 5 in addition to any other allowable deduction under this chapter, an
- 6 amount not to exceed one million dollars, based upon units
- 7 donated at twenty per cent of manufacturing cost, for computers
- 8 donated to primary and grade schools, which distribution shall be
- 9 under the control and supervision of the department of education,
- 10 so long as the donation be in accord with the provisions of section
- 11 one hundred and seventy (e) (4) of the Federal Internal Revenue
- 12 Code, and this act shall apply to all tax years beginning on or after
- 13 January first, nineteen hundred and eighty-four.

