

HOUSE No. 419

By Mr. French of Swansea, petition of Stephen L. French for legislation to encourage the support of charities by corporations. Mercantile Affairs.

The Commonwealth of Massachusetts

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

AN ACT TO ENCOURAGE SUPPORT OF CHARITIES.

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 155 of the General Laws is hereby amended
2 by inserting after section 12A the following new
3 section:—

4 *Section 12B.* Every corporation may, by vote of
5 its directors, or of its officers having the power of
6 directors, contribute such sum or sums of money as
7 said directors or officers may determine to be reason-
8 able to the United States, any state, or any political
9 subdivision of either, for exclusively public purposes,
10 or to any corporation, trust or foundation created
11 or organized in the United States under the laws of
12 the United States or of any state for religious, chari-
13 table, scientific, literary or educational purposes,
14 provided the services of such corporation, trust or
15 foundation are available to persons resident in a
16 community in which such donor corporation is doing

17 business or in which any of its employees reside;
 18 provided further, in the case of any corporation,
 19 trust or foundation that such corporation, trust or
 20 foundation is approved for contributions by the
 21 commissioner of public welfare as evidenced by a
 22 writing filed in his office.