

HOUSE No. 3090

By Ms. Reinstein of Revere, petition of Kathi-Anne Reinstein, Bradford Hill and another for legislation to provide for voluntary contributions to the Fallen Firefighter Memorial Fund and the Law Enforcement Memorial Fund on income tax returns. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Kathi-Anne Reinstein
Bradford Hill

Robert McCarthy

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO FIREFIGHTER AND POLICE MEMORIAL FUND.

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 62 is hereby amended by adding the following new
2 section: Section 6J. Massachusetts Fallen Firefighter and Police
3 Memorial Section 6J. Every individual who files a separate return
4 may voluntarily contribute one dollar to be paid over to the Massa-
5 chusetts Fallen Firefighter Memorial Fund, Inc. and Massachusetts
6 Law Enforcement Memorial Fund. Proceeds are to be divided
7 equally between each fund. In the case of a joint return by husband
8 and wife, each spouse may voluntarily contribute one dollar to said
9 fund. A credit in the full amount of any contribution under this
10 section shall be allowed against the tax imposed by this chapter; pro-
11 vided, that for any such return no such credit shall exceed the
12 income tax liability for any taxable year. A contribution made under
13 this section may be made with respect to any taxable year at the time
14 of filing the return of the tax imposed by this chapter for such tax-
15 able year; provided, however, that the commissioner shall prescribe
16 the manner in which such contribution shall be made on the face of
17 the return required by section five of chapter sixty two C. The provi-
18 sions of this section shall apply only to residents required to file a
19 return under this chapter.