

## Corporations

**Pre-1851:** The Massachusetts General Court authorizes all incorporations and issues charters through special legislative acts.

**St 1851, c 133:** Manufacturing, mechanical and mining/quarrying industries are no longer required to receive special legislative approval to incorporate; instead, they are permitted to incorporate under general law and must file articles of incorporation and other documents with the Secretary of the Commonwealth, who signs and seals a certificate of incorporation, which serves as a charter. All other industries are required to receive special legislative approval.

**1850s-1870s:** Further laws are passed regarding filings, certificates of charter, and permitting additional industry sectors to incorporate under general law. In **1874** most corporations are permitted to incorporate under general law; however, caps are placed on the amount of capital that they are allowed to hold.

**St 1865, c 283:** All corporations are now required to file an annual report with the Commissioner of Taxation.

**St 1870, c 224:** Corporations law is codified. Corporations must now file annual reports (certificates of condition) with the Secretary of the Commonwealth. The Commissioner of Corporations, under the Commissioner of Taxation, is created in order to inspect corporation filings and approve articles of incorporation. Once approved, articles of organization are then filed with the Secretary, who issues a standardized signed and sealed certificate of incorporation.

**St 1875, c 177:** Corporations must file amendments to articles of organization with the Secretary of the Commonwealth.

**1892-1905; 1924-present:** Articles of organization and certificates of condition filed with the Secretary of the Commonwealth are considered the responsibility of its Corporation(s) Division, which has yet to be formally established. Between 1906-1923 these filings are still the responsibility of the Office of the Secretary, but it is unclear if the Division plays the same role during this time.

**St 1893, c 443:** The Secretary of the Commonwealth's responsibilities expand to include registration of labels, trademarks, and forms of advertising.

**St 1919, c 350, ss 52-55:** Commissioners of Corporations and Taxation merge to create the Department of Corporations and Taxation.

**St 1941, c 587:** The Corporation Division, under the Secretary of the Commonwealth, is formally established.

**St 1962, c 750:** Filing responsibilities of the Department of Corporations and Taxation are transferred to the Secretary's Corporation Division. The Division is now responsible for housing filings, issuing certificates, and making sure that the registration and organization process conforms to the state's corporation laws.

**Through the 1960s:** Some organizations continue to incorporate through special legislative acts.

## Charitable and Non-Profit Organizations

**Pre-1857:** The Massachusetts General Court authorizes all incorporations and issues charters through special legislative acts.

**St 1857, c 56:** Charitable and non-profit organizations no longer require approval through the legislature; articles of organization must now be filed in the registry of deeds in the county in which the organization is located.

**St 1867 c 243, s 1:** Charitable organizations aided by a grant of money from the state treasury must file reports of their proceedings, income, and expenditures with the Board of State Charities. In **1875** institutions whose purpose is to instruct the "deaf, dumb and blind" report instead to the state's Board of Education. In **1899** organizations with personal property exempt from taxation are mandated to submit an annual report to the Board of State Charities.

**St 1874, c 375:** Articles of organization are now filed with the Secretary of the Commonwealth, who also now issues certificates of incorporation.

**St 1887, c 404:** Churches are now required to file articles of organization with the Secretary of the Commonwealth. (Note: later acts exempt many charitable and educational organizations from filing annual reports.)

**1892-1905; 1924-present:** Articles of organization and certificates of condition filed with the Secretary of the Commonwealth are considered the responsibility of its Corporation(s) Division, which has yet to be formally established. Between 1906-1923 these filings are still the responsibility of the Office of the Secretary, but it is unclear if the Division plays the same role during this time.

**St 1901, c 405:** The Board of State Charities (later the Department of Public Welfare) is now tasked with investigating all charitable organizations applying for incorporation for illegal activities before said organization can be issued a certificate of incorporation by the Secretary of the Commonwealth.

**St 1941, c 587:** The Corporation Division, under the Secretary of the Commonwealth, is formally established.

**St 1954, c 529, s 1:** Investigations are now the responsibility of the Division of Public Charities under the Attorney General.

**Through the 1960s:** Some organizations continue to incorporate through special legislative acts.

1851

1857

1850s-1870s

1865

1867

1870

1874

1875

1887

1892-present

1893

1901

1919

1941

1954

1962

1960s

### Where Are Articles of Organization and Other Filings Located?

[Massachusetts legislative acts database \(1692-latest available\)](#)

[Massachusetts State Archives](#)

- [Certificates of condition, 1870-1928](#)
- Articles of organization and amendments-business, 1921-1962
- [Facsimiles of labels, trademarks, stamps, and forms of advertisement, 1893-1983](#)
- Trademark filings, 1953-1977
- Hearing files, 1963-1985
- Legislative Review files, 1963-1985

[Secretary of the Commonwealth, Corporations Division](#)

- [Corporation filings database](#)
- [Rejected filings database](#)
- [Corporate card file database](#)

### Additional Resources

[Department of Corporations and Taxation annual reports](#)

[Secretary of the Commonwealth annual reports](#)

[Certificates of Corporation annual reports](#)

[Corporations Division agency history record](#)

[Massachusetts Law About Corporations](#)

[Reports Containing Information Relative to Voluntary Associations Owning or Controlling Public Service Corporations](#)

### Where Are Articles of Organization and Other Filings Located?

[Massachusetts legislative acts database \(1692-latest available\)](#)

[Massachusetts Registries of Deeds](#)

[Massachusetts State Archives](#)

- [Articles of organization and amendments for non-profit organizations, 1925-1993](#)
- [Certificates of condition, 1870-1928](#)
- [Charitable corporation filings, 1873-1969](#)

[Secretary of the Commonwealth, Corporations Division](#)

- [Corporation filings database](#)
- [Rejected filings database](#)
- [Corporate card file database](#)