

HOUSE No. 2839

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr. and Smitty Pignatelli

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the conservation land tax credit.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|-------------------------------|--------------------------------|------------------|
| <i>Bradley H. Jones, Jr.</i> | <i>20th Middlesex</i> | <i>1/17/2023</i> |
| <i>Smitty Pignatelli</i> | <i>3rd Berkshire</i> | <i>1/19/2023</i> |
| <i>Hannah Kane</i> | <i>11th Worcester</i> | <i>1/25/2023</i> |
| <i>Nicholas A. Boldyga</i> | <i>3rd Hampden</i> | <i>1/26/2023</i> |
| <i>Susan Williams Gifford</i> | <i>2nd Plymouth</i> | <i>1/26/2023</i> |
| <i>F. Jay Barrows</i> | <i>1st Bristol</i> | <i>1/26/2023</i> |
| <i>Marcus S. Vaughn</i> | <i>9th Norfolk</i> | <i>1/27/2023</i> |
| <i>Lindsay N. Sabadosa</i> | <i>1st Hampshire</i> | <i>1/27/2023</i> |
| <i>Joseph D. McKenna</i> | <i>18th Worcester</i> | <i>1/27/2023</i> |
| <i>Paul K. Frost</i> | <i>7th Worcester</i> | <i>1/31/2023</i> |
| <i>Kimberly N. Ferguson</i> | <i>1st Worcester</i> | <i>2/1/2023</i> |
| <i>Margaret R. Scarsdale</i> | <i>1st Middlesex</i> | <i>2/2/2023</i> |
| <i>Thomas M. Stanley</i> | <i>9th Middlesex</i> | <i>2/7/2023</i> |
| <i>Paul McMurtry</i> | <i>11th Norfolk</i> | <i>2/9/2023</i> |
| <i>James B. Eldridge</i> | <i>Middlesex and Worcester</i> | <i>2/13/2023</i> |
| <i>Rodney M. Elliott</i> | <i>16th Middlesex</i> | <i>2/15/2023</i> |
| <i>James C. Arena-DeRosa</i> | <i>8th Middlesex</i> | <i>2/15/2023</i> |
| <i>Mathew J. Muratore</i> | <i>1st Plymouth</i> | <i>2/15/2023</i> |

| | | |
|------------------------------|----------------------------------|------------------|
| <i>Steven George Xiarhos</i> | <i>5th Barnstable</i> | <i>2/16/2023</i> |
| <i>Simon Cataldo</i> | <i>14th Middlesex</i> | <i>2/27/2023</i> |
| <i>Jonathan D. Zlotnik</i> | <i>2nd Worcester</i> | <i>3/6/2023</i> |
| <i>Aaron L. Saunders</i> | <i>7th Hampden</i> | <i>3/6/2023</i> |
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> | <i>4/5/2023</i> |
| <i>Tommy Vitolo</i> | <i>15th Norfolk</i> | <i>4/10/2023</i> |
| <i>David T. Vieira</i> | <i>3rd Barnstable</i> | <i>5/15/2023</i> |
| <i>Bruce E. Tarr</i> | <i>First Essex and Middlesex</i> | <i>9/20/2023</i> |

HOUSE No. 2839

By Representatives Jones of North Reading and Pignatelli of Lenox, a petition (accompanied by bill, House, No. 2839) of Bradley H. Jones, Jr., Smitty Pignatelli and others relative to the conservation land tax credit. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to the conservation land tax credit.

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

1 SECTION 1. Subsection (p) of section 6 of chapter 62 of the General Laws, as appearing
2 in the 2020 Official Edition, is hereby amended by inserting after the word “amended”, in line
3 769, the following words:- , or a private nonprofit trust established pursuant to chapter 203
4 organized for the purposes of land conservation, which is authorized to do business in the
5 commonwealth, and which has tax-exempt status as a nonprofit charitable organization as
6 described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

7 SECTION 2. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
8 hereby amended by striking out, in line 835, the figure “\$2,000,000” and inserting in place
9 thereof the following figure:- \$3,000,000.

10 SECTION 3. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
11 hereby amended by striking out, in line 835, the figure “\$3,000,000” and inserting in place
12 thereof the following figure:- \$4,000,000.

13 SECTION 4. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
14 hereby amended by striking out, in line 835, the figure “\$4,000,000” and inserting in place
15 thereof the following figure:- \$5,000,000.

16 SECTION 5. Section 38AA of chapter 63, as so appearing, is hereby amended by
17 inserting after the word “amended”, in line 29, the following words:- , or a private nonprofit trust
18 established pursuant to chapter 203 organized for the purposes of land conservation, which is
19 authorized to do business in the commonwealth, and which has tax-exempt status as a nonprofit
20 charitable organization as described in section 501(c)(3) of the Internal Revenue Code of 1986,
21 as amended.

22 SECTION 6. Said section 38AA of said chapter 63, as so appearing, is hereby amended
23 by striking out, in line 88, the figure “\$2,000,000” and inserting in place thereof the following
24 figure:- \$3,000,000.

25 SECTION 7. Said section 38AA of said chapter 63, as so appearing, is hereby amended
26 by striking out, in line 88, the figure “\$3,000,000” and inserting in place thereof the following
27 figure:- \$4,000,000.

28 SECTION 8. Said section 38AA of said chapter 63, as so appearing, is hereby amended
29 by striking out, in line 88, the figure “\$4,000,000. ” and inserting in place thereof the following
30 figure:- “\$5,000,000”

31 SECTION 9. Sections 2 and 6 shall take effect on January 1, 2024.

32 SECTION 10. Sections 3 and 7 shall take effect on January 1, 2025.

33 SECTION 11. Sections 4 and 8 shall take effect on January 1, 2026.

SECTION 12. Sections 2, 3, 4, 6, 7 and 8 of this act shall expire on December 31, 2034.