

**HOUSE . . . . . No. 2547**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Randy Hunt***

*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 encouraging cultural council funding.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>
<i>James M. Cantwell</i>	<i>4th Plymouth</i>
<i>Leah Cole</i>	<i>12th Essex</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>
<i>Daniel M. Donahue</i>	<i>16th Worcester</i>
<i>Eileen M. Donoghue</i>	<i>First Middlesex</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>Denise C. Garlick</i>	<i>13th Norfolk</i>

<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Patricia A. Haddad</i>	<i>5th Bristol</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Louis L. Kafka</i>	<i>8th Norfolk</i>
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Stephen Kulik</i>	<i>1st Franklin</i>
<i>Marc T. Lombardo</i>	<i>22nd Middlesex</i>
<i>Timothy R. Madden</i>	<i>Barnstable, Dukes and Nantucket</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>
<i>Brian R. Mannel</i>	<i>2nd Barnstable</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Susannah M. Whipps Lee</i>	<i>2nd Franklin</i>
<i>Daniel A. Wolf</i>	<i>Cape and Islands</i>
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>

**HOUSE . . . . . No. 2547**

By Mr. Hunt of Sandwich, a petition (accompanied by bill, House, No. 2547) of Randy Hunt and others for legislation to authorize income tax filers to make voluntary contributions to the Massachusetts Cultural Development Fund on their annual income tax returns. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3827 OF 2013-2014.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
\_\_\_\_\_

An Act encouraging cultural council funding.

*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. Chapter 10 of the General Laws is hereby amended by inserting after  
2 section 57 the following two sections:-

3 Section 57½. The council shall stimulate and encourage the arts, humanities and  
4 interpretive sciences within cities and towns by administering the distribution of the  
5 Massachusetts Cultural Development Fund established pursuant to section 57¾ to cities and  
6 towns on a county basis as hereinafter provided.

7 The council shall receive applications for said funds from cities and towns and shall  
8 annually distribute funds received in the proceeding taxable year from any source so that those  
9 funds are distributed to cities and towns within a county in proportion to the amount contributed

10 to the Massachusetts Cultural Development Fund in the preceding taxable year by taxpayers  
11 within each county, pursuant to section 6O of chapter 62.

12 The council shall publish and make available on its website, at least annually, (i) the total  
13 amount contributed pursuant to said section 6O, (ii) the subtotal amounts contributed by each  
14 county, (iii) the subtotal amount contributed by taxpayers with addresses outside of the  
15 commonwealth, (iv) the subtotal amount credited or transferred to the fund from any other fund  
16 or source; and (v) the per county percentage to be applied for the distribution of funds under this  
17 section.

18 Section 57¾. There shall be established and set up on the books of the commonwealth a  
19 separate fund, to be known as the Massachusetts Cultural Development Fund. The fund shall  
20 consist of all revenues received by the commonwealth pursuant to section 6O of chapter 62 and  
21 all other monies credited or transferred thereto from any other fund or source pursuant to law.

22 All revenues credited under this section shall remain in the Massachusetts Cultural  
23 Development Fund, not subject to appropriation, to assist the council in its promotion and  
24 encouragement of the arts. The state treasurer shall not deposit said revenues in or transfer said  
25 revenues to the General Fund or any other fund other than the Massachusetts Cultural  
26 Development Fund.

27 The state treasurer shall deposit the revenues in the fund in accordance with the  
28 provisions of section 34 of chapter 29 in such manner as will secure the highest interest rate  
29 available consistent with the safety of the fund and with the requirement that all amounts on  
30 deposit be available for immediate withdrawal at any time. The fund shall be expended only for

31 the purposes stated above at the direction of the council and any unexpended balances shall be  
32 redeposited, as herein provided, for future use consistent with this section.

33 SECTION 2. Chapter 62 of the General Laws is hereby amended by inserting after  
34 section 6N the following section:-

35 Section 6O. Every individual who files a separate return and every husband and wife  
36 filing a return jointly may voluntarily contribute all or part of any refund to which they are  
37 entitled or may voluntarily add an amount onto any amount due to be credited to the  
38 Massachusetts Cultural Development Fund, established pursuant to section 57<sup>3</sup>/<sub>4</sub> of chapter 10.

39 A contribution made under this section may be made with respect to any taxable year at  
40 the time of filing a return of the tax imposed by this chapter for such taxable year. The  
41 commissioner shall prescribe the manner in which such contribution shall be made on the face of  
42 the return required by section 5 of chapter 62C; provided, however, that the commissioner shall  
43 assure that taxpayers filing any such forms are made clearly aware of their ability to make the  
44 contributions provided for by this section.

45 The commissioner shall annually certify to the state treasurer and the Massachusetts  
46 Cultural Council, established pursuant to section 52 of chapter 10, the total amount contributed  
47 under this section and the treasurer shall credit such total amount to the Massachusetts Cultural  
48 Development Fund. The commissioner shall report to the Massachusetts Cultural Council the  
49 percentage of contribution amounts by county as determined by the address of the taxpayer.  
50 Contributions made by taxpayers with addresses outside of the commonwealth shall be  
51 aggregated and reported as a separate category.