

HOUSE No. 3855

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, August 3, 2017.

The committee on Revenue to whom were referred the petition (accompanied by bill, Senate, No. 1585) of Kathleen O'Connor Ives and Carmine L. Gentile for legislation relative to land conservation incentives, the petition (accompanied by bill, Senate, No. 1586) of Kathleen O'Connor Ives for legislation relative to land conservation, the petition (accompanied by bill, Senate, No. 1657) of Bruce E. Tarr, Ryan C. Fattman and Donald F. Humason, Jr. for legislation to increase the land conservation tax credit, the petition (accompanied by bill, House, No. 2607) of Bradley H. Jones, Jr., and others for legislation to increase the limit on tax credits for donations of certified land to public or private conservation agencies, and the petition (accompanied by bill, House, No. 2614) of Stephen Kulik and others for legislation to increase the maximum tax credit allowed for land conservation incentives, reports recommending that the accompanying bill (House, No. 3855) ought to pass.

For the committee,

JAY R. KAUFMAN.

HOUSE No. 3855

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to land conservation incentives.

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 2016 Official Edition, is hereby amended by adding, in line 760, after the words “as
3 amended” the following words:- , or a nonprofit trust in realty organized for the purposes of land
4 conservation established pursuant to chapter 203.

5 SECTION 2. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
6 hereby amended by striking out, in line 826, the figure “\$2,000,000” and inserting in place
7 thereof the following figure:- \$3,000,000.

8 SECTION 3. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
9 hereby amended by striking out, in line 826, the figure “\$3,000,000” and inserting in place
10 thereof the following figure:- \$4,000,000.

11 SECTION 4. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
12 hereby amended by striking out, in line 826, the figure “\$4,000,000” and inserting in place
13 thereof the following figure:- \$5,000,000.

14 SECTION 5. Section 38AA of chapter 63, as so appearing, is hereby amended by adding,
15 in line 29, after the words “as amended” the following words:- , or a nonprofit trust in realty
16 organized for the purposes of land conservation established pursuant to chapter 203.

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

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

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

26 SECTION 9. Sections 2 and 6 shall take effect on January 1, 2019 and shall expire on
27 December 31, 2019.

28 SECTION 10. Sections 3 and 7 shall take effect on January 1, 2020 and shall expire on
29 December 31, 2020.

30 SECTION 11. Sections 4 and 8 shall take effect on January 1, 2021 and shall expire on
31 December 31, 2026.