

HOUSE No. 3999

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, November 6, 2017.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 1469) of Bruce J. Ayers and others for legislation to provide a donation check-off box on state tax returns for the establishment of the Y.M.C.A Youth and Government fund, reports recommending that the accompanying bill (House, No. 3999) ought to pass.

For the committee,

JAY R. KAUFMAN

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

An Act providing for a donation check-off box on state tax returns for the Massachusetts Youth in Government program.

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 35DDD the following section:-

3 YMCA’s Youth & Government Fund

4 Section 35EEE. There shall be established and set up on the books of the commonwealth
5 a separate fund to be known as the YMCA’s Youth & Government Fund to be used for the
6 purposes of funding the YMCA’s Youth & Government program. The fund shall be administered
7 by the state treasurer. The fund shall consist of all revenues received by the commonwealth
8 pursuant to the voluntary check-off donation indicated on the department of revenue’s annual
9 income tax return authorized by section 6O of chapter 62 and from public and private sources
10 such as gifts, grants and donations to further fund the YMCA’s Youth & Government program.
11 The state treasurer shall deposit amounts in the fund in accordance with section 34 of chapter 29
12 in a manner that will secure the highest interest rate available consistent with the safety of the
13 fund and with the requirement that all amounts on deposit shall be available for immediate

14 withdrawal at any time. The monies shall be expended by the state treasurer without further
15 appropriation for the purposes of funding the YMCA's Youth & Government program and any
16 funds remaining at the end of any fiscal year shall not revert to the General Fund and shall be
17 available for use in subsequent fiscal years.

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

20 YMCA's Youth & Government Fund; voluntary contributions

21 Section 6O. A person filing an individual or a joint return may voluntarily contribute all
22 or part of any refund to which they are entitled, or may voluntarily add an amount on to any
23 amount due, to be credited to the YMCA's Youth & Government Fund established pursuant to
24 section 35EEE of chapter 10. A contribution under this section may be made with respect to any
25 taxable year at the time of filing a return of the tax established by this chapter for such taxable
26 year. The commissioner shall prescribe the manner in which the contribution shall be made on
27 the face of the return required by section 5 of chapter 62C; provided, however, that the
28 commissioner shall assure that taxpayers filing any such forms are made clearly aware of their
29 ability to make the contributions provided for by this section. The commissioner shall annually
30 report the total amount designated under this section to the state treasurer, who shall credit such
31 amount to the YMCA's Youth & Government Fund.