

SENATE No. 2232

The Commonwealth of Massachusetts

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In the One Hundred and Ninetieth General Court
(2017-2018)
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SENATE, Thursday, December 7, 2017

The committee on Revenue to whom was referred the petition (accompanied by bill, Senate, No. 2056) of Michael J. Barrett, Adam G. Hinds, James B. Eldridge, Solomon Goldstein-Rose and other members of the General Court for legislation to enable taxpayer donations to the Least Developed Countries Fund, an initiative of the U.N. Framework Convention on Climate Change,- reports the accompanying bill (Senate, No. 2232).

For the committee,
Michael D. Brady

SENATE No. 2232

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**In the One Hundred and Ninetieth General Court
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An Act enabling taxpayer donations to the Least Developed Countries Fund, an initiative of the U.N. Framework Convention on Climate Change.

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 as amended by chapters 121 and 141 of the
2 acts of 2016 is hereby amended by inserting after section 35DDD the following section:-

3 Massachusetts-U.N. Least Developed Countries Fund

4 "Section 35EEE: Massachusetts-U.N. Least Developed Countries Fund

5 Section 35EEE. There shall be established and set up on the books of the commonwealth
6 a separate fund to be known as the Massachusetts-U.N. Least Developed Countries Fund to
7 further the mission of the Least Developed Countries Fund, hereafter referred to as the LDCF,
8 established by the United Nations Framework Convention on Climate Change to help under-
9 developed nations adapt to climate change.

10 Said fund shall consist of all revenues received by the commonwealth: (1) under the
11 provisions of law authorizing the voluntary check-off donation indicated on the department of
12 revenue's annual individual income tax return, pursuant to section six 60 of chapter sixty-two62,

13 and (2) from public and private sources as gifts, grants, and donations to the Least Developed
14 Countries Fund, established by the United Nations Framework Convention on Climate
15 ChangeLDCF.

16 The state treasurer shall deposit monies in said fund in accordance with the provisions of
17 sections thirty-four³⁴ of chapter twenty-nine²⁹ in such manner as will secure the highest interest
18 rate available consistent with the safety of the fund and with the requirement that all amounts on
19 deposit be available for transfer to the Least Developed Countries Fund (LDCF), an initiative of
20 the U.N. Framework Convention on Climate ChangeLDCF, upon request by the LDCF Trustee
21 pursuant to a LDCF Contribution Agreement."

22 SECTION 2. Chapter 62 of the General Laws as so appearing in the 2014 official edition
23 is hereby amended by inserting after section 6N the following section:-

24 Massachusetts-U.N. Least Developed Countries Fund; voluntary contributions

25 "Section 6O. (a) A person filing an individual or a joint return may voluntarily contribute
26 all or part of any refund to which they are entitled, or may voluntarily add an amount on to any
27 amount due, to be credited to the Massachusetts-U.N. Least Developed Countries Fund
28 established pursuant to section thirty-five ³⁵EEEE of chapter ten¹⁰.

29 In materials and documents prepared by the department, the voluntary fund contribution
30 option shall be referred to as "Climate Change Adaptation in Endangered Countries".

31 A contribution under this section may be made with respect to any taxable year at the
32 time of filing a return of the tax established by this chapter for such taxable year. The; provided,
33 however, that the commissioner shall prescribe the manner in which the contribution shall be

34 made on the face of the return required by section five 5 of chapter 62C; provided, however
35 further, that the commissioner shall assure that taxpayers filing any such forms are made clearly
36 aware of their ability to make the contributions provided for by this section; and provided,
37 further, that in materials and documents prepared by the department, including returns, the
38 voluntary fund contribution option shall be referred to as “Climate Change Adaptation in
39 Endangered Countries.”.

40 The commissioner shall annually report the total amount designated under this section to
41 the state treasurer, who shall credit such amount to said the Massachusetts-U.N. Least Developed
42 Countries Fund.”