

**HOUSE . . . . . No. 2414**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Antonio F. D. Cabral and Tram T. Nguyen*

*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 to allow individual donations to countries vulnerable to climate change.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>1/17/2019</i>
<i>Tram T. Nguyen</i>	<i>18th Essex</i>	<i>2/1/2019</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>1/29/2019</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>2/1/2019</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/1/2019</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>	<i>1/25/2019</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>1/29/2019</i>

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By Representatives Cabral of New Bedford and Nguyen of Andover, a petition (accompanied by bill, House, No. 2414) of Antonio F. D. Cabral, Tram T. Nguyen and others for legislation to authorize voluntary contributions on income tax returns for a separate fund to be known as the Massachusetts fund for vulnerable countries most affected by climate change. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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An Act to allow individual donations to countries vulnerable to 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 2014 is hereby amended by inserting after section 35DDD the following section:

3 Massachusetts Fund for Vulnerable Countries Most Affected by Climate Change

4 Section 35EEE: Massachusetts Fund for Vulnerable Countries Most Affected by Climate  
5 Change

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

12 Said MFVC shall be a tax return-enabled contribution option for the purposes of chapter  
13 62 and shall be authorized to receive and hold for transfer to the UN LCDF all monies (i)  
14 received by the commonwealth pursuant to section 6O of chapter 62, and (ii) received from  
15 public and private sources as gifts, grants, and donations to the UN LDCF.

16 The state treasurer shall deposit monies in said MFVC in accord with state law and in  
17 such manner as will secure the highest interest rate available consistent with the safety of the  
18 fund; provided, that all amounts on deposit shall thereafter be available for transfer to (i) the UN  
19 LDCF upon request by a UN LDCF Trustee pursuant to a UN LDCF Contribution Agreement or  
20 (ii) a not-for-profit organization that is tax-exempt under section 501(c)(3) of the Internal  
21 Revenue Code and whose work furthers the mission of the UN LDCF by providing it financial  
22 support.

23 SECTION 2. Chapter 62 of the General Laws as so appearing in the 2014 official edition  
24 is hereby amended by inserting in section 1 the following definition:

25 “Tax return-enabled contribution option”, any account or fund appearing on a personal  
26 income tax return form prescribed and furnished by the commissioner, and to which a person  
27 filing a personal income tax return individually, or a couple filing a personal income tax return  
28 jointly, may voluntarily contribute all or part of a refund due from the commonwealth or an  
29 amount of money over and above any tax owed to the commonwealth.

30 SECTION 3. Chapter 62 of the General Laws as so appearing in the 2014 official edition  
31 is hereby amended by inserting after section 6N the following section:

32 Massachusetts Fund for Vulnerable Countries Most Affected by Climate Change,  
33 voluntary contributions.

34 Section 6O. (a) A person filing a personal income tax return individually, or a couple  
35 filing a personal income tax return jointly, may voluntarily contribute all or part of a refund due  
36 from the commonwealth, or an amount of money over and above any tax owed to the  
37 commonwealth, to the Massachusetts Fund for Vulnerable Countries Most Affected by Climate  
38 Change, hereinafter the MFVC, established in section 35EEE of chapter 10.

39 A person filing a personal income tax return individually, or a couple filing a personal  
40 income tax return jointly, may make a voluntary contribution to the MFVC with respect to any  
41 tax year at the time of the filing of a return of a tax established by this chapter for such year. All  
42 personal income tax forms prescribed by and furnished by the commissioner shall include a clear  
43 indication of, and a convenient opportunity to exercise, the option to contribute to the MFVC;  
44 provided, further, that said forms and public materials and documents related thereto shall refer  
45 to the MFVC contribution option as the “Massachusetts Fund for Vulnerable Countries Most  
46 Affected by Climate Change”.

47 The commissioner shall annually report total monies contributed pursuant to this section  
48 to the state treasurer, who shall deposit said monies in the Massachusetts Fund for Vulnerable  
49 Countries Most Affected by Climate Change established in section 35EEE of chapter 10.

50 SECTION 4. Chapter 62 of the General Laws, as so appearing in the 2014 official  
51 edition, is hereby amended by inserting after section 6O the following section:

52 Section 6P (a) Notwithstanding any statute or administrative action to the contrary, no tax  
53 return-enabled contribution option shall appear on a personal income tax return form prescribed  
54 and furnished by the commissioner without express legislative authorization.

55 (b) Notwithstanding any statute or administrative action to the contrary, each tax return-  
56 enabled contribution option appearing on the personal income tax return form for the immediate  
57 past year and for five or more total years to which total dollar contributions have not, in any of  
58 the five most recent years, equaled or exceeded eighty percent of the average of total dollar  
59 contributions made in the respective tax year to all tax return-enabled contribution options  
60 included on said form for said year, shall not appear on personal income tax return forms for a  
61 minimum of five tax years thereafter; provided, further, that each tax return-enabled contribution  
62 option appearing on the personal income tax return form for a total of four or fewer years shall,  
63 as a condition of continuing to appear on the form after the fifth year of so appearing, have  
64 received, in at least one of the initial five years, total dollar contributions equal to, or in excess  
65 of, eighty percent of the average of total dollar contributions made in the respective tax year to  
66 all tax return-enabled contribution options included on said form for said year; provided, further,  
67 that in the event of the failure of a tax return-enabled contribution option to satisfy said  
68 condition, said contribution option shall not appear on personal income tax return forms for a  
69 minimum of five tax years thereafter; and, provided, further, that the commissioner may depart  
70 from the requirements of this paragraph only to the extent of ensuring that no fewer than three  
71 tax return-enabled contribution options, consisting of any combination of (i) new contribution  
72 options and (ii) contribution options previously authorized and receiving the highest total dollar  
73 contributions for the five most recent years, shall appear on the personal income tax return forms  
74 of the commonwealth for each tax year.

75 (c) Notwithstanding any other provisions of this section, no more than nine, and no fewer  
76 than three, tax return-enabled contribution options shall appear on personal income tax return  
77 forms of the commonwealth for any one tax year.

78 (d) The text of each tax return-enabled contribution option printed on a personal  
79 income tax return form shall indicate the principal entity or entities authorized to assume  
80 possession of, or expend or disburse, monies in the account or fund associated with said  
81 contribution option.

82 (e) The administrator of each entity that assumes possession of, or disburses, monies  
83 maintained in an account or fund associated with a tax return-enabled contribution option shall  
84 compile an annual report on the account's or fund's expenditures and disbursements during the  
85 previous tax year. Said annual report shall include, except as is necessary to comply with  
86 privacy laws: (i) the identity of each individual, organization, agency or program in receipt of  
87 expenditures or disbursements of two thousand dollars or more from the fund together with the  
88 dollar amount received; and (ii) a description of the process or criteria according to which said  
89 recipients were identified and selected. Said report shall be submitted to the commissioner, joint  
90 house and senate committee on revenue, and house and senate committees on ways and means.

91 (f) The administrator of each entity that assumes possession of, or disburses, monies  
92 maintained in an account or fund associated with a tax return-enabled contribution option shall  
93 provide, except as is necessary to comply with privacy laws, any information requested by the  
94 attorney general, state auditor, inspector general, senate or house committees on post audit and  
95 oversight, the commissioner, or any department, agency or law enforcement body investigating  
96 suspected financial abuse. The superior court shall have jurisdiction over disputed requests for  
97 information.

98 (g) The state auditor, pursuant to section 12 of chapter 11, shall audit any accounts or  
99 funds associated with each tax return-enabled contribution option once every 5 years at a

100 minimum and more often as the state auditor determines necessary. Following an audit, the  
101 auditor shall make recommendations to the commissioner, the senate and house committees on  
102 ways and means and the joint committee on revenue about changes in law or regulation that may  
103 improve the efficiency and effectiveness of tax return-enabled contribution options and any  
104 associated accounts or funds, decrease their costs, or prevent waste, fraud or abuse. If the auditor  
105 finds substantial waste, fraud or abuse on the part of an administrator of any entity that assumes  
106 possession of, or disburses, monies maintained in an account or fund associated with a tax  
107 return-enabled contribution option, the auditor may recommend to the commissioner, in a writing  
108 that shall include such findings, that said contribution option be removed from the tax form for a  
109 number of tax years or that said administrator be barred from future involvement with said  
110 contribution option. Upon receipt of such a recommendation, the commissioner may,  
111 notwithstanding any general or special law to the contrary, remove said tax return-enabled  
112 contribution option from the tax form for a number of tax years or bar said administrator from  
113 future involvement with the contribution option.

114 (h) The attorney general or the commissioner may independently investigate allegations  
115 of waste, fraud or abuse by an administrator of any entity authorized to assume possession of, or  
116 expend or disburse, monies contributed to an account or fund associated with a tax return-  
117 enabled contribution option, including allegations referred by the auditor. The attorney general  
118 may initiate an action in superior court to enjoin the deposit of monies by the state treasurer in  
119 any such account or fund or the expenditure of monies by said administrator. The attorney  
120 general or the commissioner may initiate an action in superior court to recover any monies  
121 alleged to have been lost because of said waste, fraud or abuse.