

**SENATE . . . . . No. 2678**

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**The Commonwealth of Massachusetts**

—  
In the One Hundred and Ninety-First General Court  
(2019-2020)  
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SENATE, May 4, 2020.

The committee on Revenue to whom was referred the petition (accompanied by bill, Senate, No. 1602) of Michael J. Barrett, Denise Provost, Michael D. Brady, Julian Cyr and others for legislation relative to the Massachusetts fund for vulnerable countries most affected by climate change, reports the accompanying bill (Senate, No. 2678).

For the committee,  
Adam G. Hinds

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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 relative to the Massachusetts fund for vulnerable countries most affected by 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 most recently amended by section 4 of  
2 chapter 273 of the Acts of 2018, is hereby amended by inserting after section 35LLL the  
3 following section: -

4           Massachusetts Fund for Vulnerable Countries Most Affected by Climate Change

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

11           Said MFVC shall be a tax return-enabled contribution option for the purposes of chapter  
12 62 and shall be authorized to receive and hold for transfer to the UN LCDF all monies (i)

13 received by the commonwealth pursuant to section 6O of chapter 62, and (ii) received from  
14 public and private sources as gifts, grants, and donations to the UN LDCF.

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

22 SECTION 2. Section 1 of chapter 62 of the General Laws, as so appearing in the  
23 2018 Official Edition, is hereby amended by inserting the following section:-

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

29 SECTION 3. Chapter 62 of the General Laws, as so appearing, is hereby amended by  
30 inserting after section 6N the following sections:-

31 Massachusetts Fund for Vulnerable Countries Most Affected by Climate Change;  
32 voluntary contributions.

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

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

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

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

52 (b) Notwithstanding any statute or administrative action to the contrary, each tax return-  
53 enabled contribution option appearing on the personal income tax return form for the immediate  
54 past year and for five or more total years to which total dollar contributions have not, in any of

55 the five most recent years, equaled or exceeded 80 per cent of the average of total dollar  
56 contributions made in the respective tax year to all tax return-enabled contribution options  
57 included on said form for said year, shall not appear on personal income tax return forms for a  
58 minimum of 5 tax years thereafter; provided, further, that each tax return-enabled contribution  
59 option appearing on the personal income tax return form for a total of 4 or fewer years shall, as a  
60 condition of continuing to appear on the form after the fifth year of so appearing, have received,  
61 in at least one of the initial 5 years, total dollar contributions equal to, or in excess of, 80 per cent  
62 of the average of total dollar contributions made in the respective tax year to all tax return-  
63 enabled contribution options included on said form for said year; provided, further, that in the  
64 event of the failure of a tax return-enabled contribution option to satisfy said condition, said  
65 contribution option shall not appear on personal income tax return forms for a minimum of 5 tax  
66 years thereafter; and, provided, further, that the commissioner may depart from the requirements  
67 of this paragraph only to the extent of ensuring that no fewer than 3 tax return-enabled  
68 contribution options, consisting of any combination of (i) new contribution options and (ii)  
69 contribution options previously authorized and receiving the highest total dollar contributions for  
70 the 5 most recent years, shall appear on the personal income tax return forms of the  
71 commonwealth for each tax year.

72 (c) Notwithstanding any other provisions of this section, no more than 9, and no fewer  
73 than 3, tax return-enabled contribution options shall appear on personal income tax return forms  
74 of the commonwealth for any one tax year.

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

78 (e) The administrator of each entity that assumes possession of, expends or disburses  
79 monies maintained in an account or fund associated with a tax return-enabled contribution option  
80 shall compile an annual report on the account's or fund's expenditures and disbursements during  
81 the previous tax year. Said annual report shall include, except as is necessary to comply with  
82 privacy laws: (i) the identity of each individual, organization, agency or program in receipt of  
83 expenditures or disbursements of \$2,000 or more from the fund together with the dollar amount  
84 received; and (ii) a description of the process or criteria according to which said recipients were  
85 identified and selected. Said report shall be submitted to the commissioner, joint committee on  
86 revenue, and house and senate committees on ways and means.

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

94 (g) The state auditor, pursuant to section 12 of chapter 11, shall audit any accounts or  
95 funds associated with each tax return-enabled contribution option once every 5 years at a  
96 minimum and more often as the state auditor determines necessary. Following an audit, the  
97 auditor shall make recommendations to the commissioner, the senate and house committees on  
98 ways and means and the joint committee on revenue about changes in law or regulation that may  
99 improve the efficiency and effectiveness of tax return-enabled contribution options and any  
100 associated accounts or funds, decrease their costs or prevent waste, fraud or abuse. If the auditor

101 finds substantial waste, fraud or abuse on the part of an administrator of any entity that assumes  
102 possession of, expends or disburses monies maintained in an account or fund associated with a  
103 tax return-enabled contribution option, the auditor may recommend to the commissioner, in a  
104 writing that shall include such findings, that said contribution option be removed from the tax  
105 form for a number of tax years or that said administrator be barred from future involvement with  
106 said contribution option. Upon receipt of such a recommendation, the commissioner may,  
107 notwithstanding any general or special law to the contrary, remove said tax return-enabled  
108 contribution option from the tax form for a number of tax years or bar said administrator from  
109 future involvement with the contribution option.

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