

**SENATE . . . . . No. 1943**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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*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 authorizing a city or town to designate a check-off on its real estate tax bills and to establish an economic aid fund.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1943**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1943) of Patrick M. O'Connor for legislation to authorize a city or town to designate a check-off on its real estate tax bills and to establish an economic aid fund. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1745 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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An Act authorizing a city or town to designate a check-off on its real estate tax bills and to establish an economic aid fund.

*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 57C of Chapter 59, as appearing in the 2014 Official Edition, is hereby amended  
2 by inserting after the twelfth paragraph the following paragraph:-

3           (a) Notwithstanding any general or special law to the contrary, a city or town may design  
4 and designate a place on its municipal real estate tax bills whereby taxpayers of the city or town  
5 may voluntarily check off, donate and pledge an amount not less than \$1, or such other  
6 designated amount which shall increase the amount otherwise due, and the amount to be  
7 deposited in the general treasury of the city or town and used for same purposes as other funds  
8 deposited therein; and to establish a city or town economic aid fund for the purpose of  
9 maintaining municipal services in periods of instability. (b) Amounts donated to the economic

10 aid fund shall be deposited into a special account in the general treasury of the city or town and  
11 shall be in the custody of the treasurer. The treasurer shall invest the funds at the direction of the  
12 officer, board, commission, committee or other agency of the city or town who, or which, is  
13 otherwise authorized and required to invest trust funds of the city or town and subject to the  
14 same limitations applicable to trust fund investments, except as otherwise specified herein. The  
15 fund, together with the interest earned thereon, shall be used for the purpose specified in this  
16 section without further appropriation. (c) In a city or town having an economic aid fund, there  
17 shall be a taxation aid committee to consist of the chairman of the board of assessors, the city or  
18 town treasurer and 3 residents of the city or town to be appointed by the mayor or board of  
19 selectmen, as the case may be. The board shall adopt rules and regulations to carry out this  
20 section and to identify the recipients of the aid.