

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 relative to the conservation land tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>1/14/2025</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>1/14/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2839 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to the conservation land tax credit.

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. Section 6 of chapter 62 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by inserting after the word “amended”, in line 769, the
3 following words:- , or a private nonprofit trust established pursuant to chapter 203 organized for
4 the purposes of land conservation, which is authorized to do business in the commonwealth, and
5 which has tax-exempt status as a nonprofit charitable organization as described in section
6 501(c)(3) of the Internal Revenue Code of 1986, as amended..

7 SECTION 2. Said section 6 of said chapter 62, as so appearing, is hereby further
8 amended by striking out, in line 835, the figure “\$2,000,000” and inserting in place thereof the
9 following figure:- \$3,000,000.

10 SECTION 3. Said section 6 of said chapter 62 is hereby further amended by striking out
11 the figure “\$3,000,000”, inserted by section 40B, and inserting in place thereof the following
12 figure:- \$4,000,000.

13 SECTION 4. Said section 6 of said chapter 62 is hereby further amended by striking out,
14 in line 835, the figure “\$4,000,000”, inserted by section 40C, and inserting in place thereof the
15 following figure:- \$5,000,000.

16 SECTION 5. Said section 6 of said chapter 62 is hereby further amended by striking out
17 the figure “\$5,000,000”, inserted by section 40D, and inserting in place thereof the following
18 figure:- \$2,000,000.

19 SECTION 6. Section 38AA of chapter 63, as so appearing, is hereby amended by
20 inserting after the word “amended”, in line 29, the following words:- , or a private nonprofit trust
21 established pursuant to chapter 203 organized for the purposes of land conservation, which is
22 authorized to do business in the commonwealth, and which has tax-exempt status as a nonprofit
23 charitable organization as described in section 501(c)(3) of the Internal Revenue Code of 1986,
24 as amended.

25 SECTION 7. Said section 38AA of said chapter 63, as so appearing, is hereby amended
26 by striking out, in line 88, the figure “\$2,000,000” and inserting in place thereof the following
27 figure:- \$3,000,000.

28 SECTION 8. Said section 38AA of said chapter 63, as so appearing, is hereby amended
29 by striking out, in line 88, the figure “\$3,000,000” and inserting in place thereof the following
30 figure:- \$4,000,000.

31 SECTION 9. Said section 38AA of said chapter 63, as so appearing, is hereby amended
32 by striking out, in line 88, the figure “\$4,000,000.” and inserting in place thereof the following
33 figure:- “\$5,000,000”

34 SECTION 10. Said section 38AA of said chapter 63 is hereby further amended by
35 striking out the figure “\$5,000,000”, inserted by section 41D, and inserting in place thereof the
36 following figure:- \$2,000,000.

37 SECTION 11. Sections 1, 2, 6 and 7 shall take effect on January 1, 2026.

38 SECTION 12. Sections 3 and 8 shall take effect on January 1, 2027.

39 SECTION 13. Sections 4 and 9 shall take effect on January 1, 2028.

40 SECTION 14. Sections 5 and 10 of this act shall take effect on December 31, 2035.