

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 providing for a donation check-off box on state tax returns for the Massachusetts Youth & Government program.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/15/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2707 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act providing for a donation check-off box on state tax returns for the Massachusetts Youth & Government program.

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 is hereby amended by inserting after
2 section 35AAA, inserted by section 25 of chapter 165 of the acts of 2014, the following section:-

3 Section 35BBB. There shall be established and set up on the books of the commonwealth
4 a separate fund to be known as the YMCA’s Youth & Government Fund to be used for the
5 purposes of funding the YMCA’s Youth & Government program. The fund shall be administered
6 by the state treasurer. The fund shall consist of all revenues received by the commonwealth
7 pursuant to the voluntary check-off donation indicated on the department of revenue’s annual
8 income tax return authorized by section 6O of chapter 62 and from public and private sources
9 such as gifts, grants and donations to further fund the YMCA’s Youth & Government program.

10 The state treasurer shall deposit amounts in the fund in accordance with section 34 of chapter 29

11 in a manner that will secure the highest interest rate available consistent with the safety of the
12 fund and with the requirement that all amounts on deposit shall be available for immediate
13 withdrawal at any time. The monies shall be expended by the state treasurer without further
14 appropriation for the purposes of funding the YMCA's Youth & Government program and any
15 funds remaining at the end of any fiscal year shall not revert to the General Fund and shall be
16 available for use in subsequent fiscal years.

17 SECTION 2. Chapter 62 of the General Laws is hereby amended by inserting after
18 section 6N, as appearing in the 2012 Official Edition, the following section:-

19 Section 6O. A person filing an individual or a joint return may voluntarily contribute all
20 or part of any refund to which they are entitled, or may voluntarily add an amount on to any
21 amount due, to be credited to the YMCA's Youth & Government Fund. A contribution under
22 this section may be made with respect to any taxable year at the time of filing a return of the tax
23 established by this chapter for such taxable year. The commissioner shall prescribe the manner in
24 which the contribution shall be made on the face of the return required by section 5 of chapter
25 62C; provided, however, that the commissioner shall assure that taxpayers filing any such forms
26 are made clearly aware of their ability to make the contributions provided for by this section. The
27 commissioner shall annually report the total amount designated under this section to the state
28 treasurer, who shall credit such amount to the YMCA's Youth & Government Fund.