

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Antonio F. D. Cabral*

*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>1/10/2025</i> |

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2721 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

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 appearing in the 2022 Official Edition,  
2 is hereby amended by inserting after section 35TTT the following section:

3 Massachusetts Fund for Vulnerable Countries Most Affected by Climate Change

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

10 Said MFVC shall be a tax return-enabled contribution option for the purposes of chapter  
11 62 and shall be authorized to receive and hold for transfer to the UN LCDF all monies (i)  
12 received by the commonwealth pursuant to section 6O of chapter 62, and (ii) received from  
13 public and private sources as gifts, grants, and donations to the UN LDCF.

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

21

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

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

29

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

32 Section 6O. Massachusetts Fund for Vulnerable Countries Most Affected by Climate  
33 Change, voluntary contributions. A person filing a personal income tax return individually,  
34 or a couple filing a personal income tax return jointly, may voluntarily contribute all or part of a  
35 refund due 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 35EEE 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 35EEE of chapter 10.

49

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

52           Section 6O. (a) Notwithstanding any statute or administrative action to the contrary, no  
53 tax return-enabled contribution option shall appear on a personal income tax return form  
54 prescribed 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 income  
79 tax return form shall indicate the principal entity or entities authorized to assume possession of,  
80 or expend or disburse, monies in the account or fund associated with said contribution option.

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

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

97 (g) The state auditor, pursuant to section 12 of chapter 11, shall audit any accounts or  
98 funds associated with each tax return-enabled contribution option once every 5 years at a  
99 minimum and more often as the state auditor determines necessary. Following an audit, the  
100 auditor shall make recommendations to the commissioner, the senate and house committees on  
101 ways and means and the joint committee on revenue about changes in law or regulation that may  
102 improve the efficiency and effectiveness of tax return-enabled contribution options and any  
103 associated accounts or funds, decrease their costs, or prevent waste, fraud or abuse. If the auditor  
104 finds substantial waste, fraud or abuse on the part of an administrator of any entity that assumes  
105 possession of, or disburses, monies maintained in an account or fund associated with a tax  
106 return-enabled contribution option, the auditor may recommend to the commissioner, in a writing  
107 that shall include such findings, that said contribution option be removed from the tax form for a  
108 number of tax years or that said administrator be barred from future involvement with said  
109 contribution option. Upon receipt of such a recommendation, the commissioner may,  
110 notwithstanding any general or special law to the contrary, remove said tax return-enabled  
111 contribution option from the tax form for a number of tax years or bar said administrator from  
112 future involvement with the contribution option.

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

119 general or the commissioner may initiate an action in superior court to recover any monies  
120 alleged to have been lost because of said waste, fraud or abuse.

121