

SENATE No. 1922

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Barrett

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 Massachusetts fund for vulnerable countries most affected by climate change.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/11/2025</i>

SENATE No. 1922

By Mr. Barrett, a petition (accompanied by bill, Senate, No. 1922) of Michael J. Barrett and James B. Eldridge for legislation relative to the Massachusetts fund for vulnerable countries most affected by climate change. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1756 OF 2023-2024.]

The Commonwealth of Massachusetts

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

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 is hereby amended by inserting after
2 section 35LLL the following section:- Section 35MMM. There shall be established and set up on
3 the books of the commonwealth a separate fund to be known as the Massachusetts Fund for
4 Vulnerable Countries Most Affected by Climate Change, hereinafter the MFVC, to further the
5 mission of the United Nations Least Developed Countries Fund, hereafter referred to as the UN
6 LDCF, established by the United Nations Framework Convention on Climate Change to help
7 under-developed nations adapt to climate change.

8 Said MFVC shall be a tax return-enabled contribution option for the purposes of chapter
9 62 and shall be authorized to receive and hold for transfer to the UN LCDF all monies (a)

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

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

SECTION 2. Section 1 of chapter 62 of the General Laws is hereby amended by adding the following subsection:-

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

SECTION 3. Said chapter 62 is hereby further amended by inserting after section 6N the following sections:-

Section 6O. A person filing a personal income tax return individually, or a couple filing a personal income tax return jointly, may voluntarily contribute all or part of a refund due from the commonwealth, or an amount of money over and above any tax owed to the commonwealth, to

the Massachusetts Fund for Vulnerable Countries Most Affected by Climate Change, hereinafter the MFVC, established in section 35MMM of chapter 10.

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

The commissioner shall annually report total monies contributed pursuant to this section to the state treasurer, who shall deposit said monies in the MFVC.

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

(b) Notwithstanding any statute or administrative action to the contrary, each tax return-enabled contribution option appearing on the personal income tax return form for the immediate past year and for 5 or more total years to which total dollar contributions have not, in any of the 5 most recent years, equaled or exceeded 80 per cent of the average of total dollar contributions made in the respective tax year to all tax return-enabled contribution options included on said form for said year, shall not appear on personal income tax return forms for a minimum of 5 tax years thereafter; provided, that each tax return-enabled contribution option appearing on the

personal income tax return form for a total of 4 or fewer years shall, as a condition of continuing to appear on the form after the fifth year of so appearing, have received, in at least one of the initial 5 years, total dollar contributions equal to, or in excess of, 80 per cent of the average of total dollar contributions made in the respective tax year to all tax return-enabled contribution options included on said form for said year; provided, further, that in the event of the failure of a tax return-enabled contribution option to satisfy said condition, said contribution option shall not appear on personal income tax return forms for a minimum of 5 tax years thereafter; and, provided, further, that the commissioner may depart from the requirements of this paragraph only to the extent of ensuring that no fewer than 3 tax return-enabled contribution options, consisting of any combination of (1) new contribution options and (2) contribution options previously authorized and receiving the highest total dollar contributions for the 5 most recent years, shall appear on the personal income tax return forms of the commonwealth for each tax year.

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

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

(e) The administrator of each entity that assumes possession of, expends, or disburses monies maintained in an account or fund associated with a tax return-enabled contribution option shall compile an annual report on the account's or fund's expenditures and disbursements during

the previous tax year. Said annual report shall include, except as is necessary to comply with privacy laws: (1) the identity of each individual, organization, agency or program in receipt of expenditures or disbursements of \$2,000 or more from the fund together with the dollar amount received; and (2) a description of the process or criteria according to which said recipients were identified and selected. Said report shall be submitted to the commissioner, joint committee on revenue and house and senate committees on ways and means.

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

(g) The state auditor, pursuant to section 12 of chapter 11, shall audit any accounts or funds associated with each tax return-enabled contribution option once every 5 years at a minimum and more often as the state auditor deems necessary. Following an audit, the auditor shall make recommendations to the commissioner, the senate and house committees on ways and means and the joint committee on revenue about changes in law or regulation that may improve the efficiency and effectiveness of tax return-enabled contribution options and any associated accounts or funds, decrease their costs or prevent waste, fraud or abuse. If the auditor finds substantial waste, fraud or abuse on the part of an administrator of any entity that assumes possession of, expends or disburses monies maintained in an account or fund associated with a tax return-enabled contribution option, the auditor may recommend to the commissioner, in a

98 writing that shall include such findings, that said contribution option be removed from the tax
99 form for a number of tax years or that said administrator be barred from future involvement with
100 said contribution option. Upon receipt of such a recommendation, the commissioner may,
101 notwithstanding any general or special law to the contrary, remove said tax return-enabled
102 contribution option from the tax form for a number of tax years or bar said administrator from
103 future involvement with the contribution option.

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