

SENATE No. 2068

The Commonwealth of Massachusetts

PRESENTED BY:

Rebecca L. Rausch

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 addressing hostile learning environments at higher education institutions.

PETITION OF:

NAME:

Rebecca L. Rausch

DISTRICT/ADDRESS:

Norfolk, Worcester and Middlesex

SENATE No. 2068

By Ms. Rausch, a petition (accompanied by bill, Senate, No. 2068) of Rebecca L. Rausch for legislation relative to hostile learning environments at higher education institutes and tax exemptions. Revenue.

The Commonwealth of Massachusetts

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

An Act addressing hostile learning environments at higher education institutions.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 180 of the General Laws, as appearing in the 2022 Official Edition, is hereby
2 amended by inserting after section 27 the following new section:-

3 Section 28. (a) Notwithstanding any general or special law or municipal bylaw or
4 ordinance to the contrary, a post-secondary educational institution that is located or doing
5 business in the commonwealth that creates, allows to continue, acts with deliberate indifference
6 toward, or fails to timely quash or otherwise remedy a hostile learning environment shall not be
7 exempt from any state or local tax during the tax year or years in which the hostile learning
8 environment is established to have existed. For purposes of this section, a hostile learning
9 environment shall exist if severe or pervasive speech or conduct on the educational institution’s
10 campus or within any of its facilities, including but not limited to both physical and digital
11 spaces, is established to constitute harassment, abuse, intimidation, humiliation, or stigmatization
12 based on a student’s real or perceived race, religion, national origin, sex, gender, sexual

13 orientation, age, or physical ability such that the student is deprived of access to educational
14 benefits or opportunities provided by the institution.

15 (b) The department of revenue, in consultation with the department of higher education,
16 shall create and maintain a process for receiving and reviewing hostile learning environment
17 complaints pursuant to this section. Upon receipt of a hostile learning environment complaint,
18 the department of revenue shall review the complaint to determine if a hostile learning
19 environment claim is set forth, assuming the facts stated in the complaint are true. If a hostile
20 learning environment claim is stated, the department of revenue shall conduct an adjudicatory
21 process in which the complainant may present further evidence in support of the complaint and
22 the educational institution may present evidence in its defense, including but not limited to
23 evidence that it timely quashed or took other action to remedy the hostile learning environment.
24 Multiple claims by distinct complainants pertaining to similar or related alleged hostile learning
25 environments at a single educational institution may be joined at the discretion of the department
26 of revenue, provided all complainants consent to joinder. Complaints shall be filed no later than
27 three years after the alleged existence of a hostile learning environment. The department of
28 revenue, in consultation with the department of higher education, shall issue a written tax
29 exemption suspension determination on each complaint filed, which determination shall
30 constitute a final decision for purposes of section 14 of chapter 30A. A determination of the
31 existence of a hostile learning environment shall include but not be limited to the tax year or
32 years for which tax exemption is suspended and, whenever possible, the amount of state taxes
33 owed. The department of revenue shall bill the educational institution for state taxes owed. The
34 department of revenue shall deliver a copy of a determination finding the existence of a hostile
35 learning environment to applicable municipal and regional governments and direct said

36 governments to calculate property tax liabilities consistent with the determination and bill the
37 educational institution accordingly. Each determination and tax bill shall be a public record.

38 (c) Revenues collected pursuant to this section shall not be subject to or trigger the effects
39 of section 21C of chapter 59.

40 (d) The department of revenue shall promulgate regulations to implement this section.