SENATE DOCKET, NO. 203 FILED ON: 1/9/2025

SENATE . . . . . No. 2083

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 increasing the conservation land tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Bruce E. Tarr	*First Essex and Middlesex*	
Hannah Kane	*11th Worcester*	*2/5/2025*
Joanne M. Comerford	*Hampshire, Franklin and Worcester*	*2/5/2025*
James B. Eldridge	*Middlesex and Worcester*	*2/10/2025*
Peter J. Durant	*Worcester and Hampshire*	*3/17/2025*
Todd M. Smola	*1st Hampden*	*3/20/2025*

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SENATE . . . . . No. 2083

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2083) of Bruce E. Tarr, Hannah Kane, Joanne M. Comerford and James B. Eldridge for legislation to increase the conservation land tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1940* OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act increasing 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:

SECTION 1. Subsection (p) of section 6 of chapter 62 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by adding, in line 769, after the words "as amended" the following words:- ", or private nonprofit trust compliant with chapter 203 organized for the purposes of land conservation, which is authorized to do business in the commonwealth, and which has tax-exempt status as a nonprofit charitable organization as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

SECTION 2. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out, in line 835, the figure "$2,000,000" and inserting in place thereof the following figure:- "$3,000,000".

SECTION 3. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out, in line 835, the figure “$3,000,000” and inserting in place thereof the following figure:- “$4,000,000”.

SECTION 4. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out, in line835, the figure “$4,000,000”and inserting in place thereof the following figure:- “$5,000,000”.

SECTION 5. Section 38AA of chapter 63, as so appearing, is hereby amended by adding, in line 29, after the words “as amended” the following words:- , or a private nonprofit trust compliant with chapter 203 organized for the purposes of land conservation, which is authorized to do business in the commonwealth, and which has tax-exempt status as a nonprofit charitable organization as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

SECTION 6. Said section 38AA of said chapter 63, as so appearing, is hereby amended by striking out, in line 88, the figure “$2,000,000” and inserting in place thereof the following figure:- “$3,000,000”.

SECTION 7. Said section 38AA of said chapter 63, as so appearing, is hereby amended by striking out, in line 88, the figure “$3,000,000” and inserting in place thereof the following figure:- “$4,000,000”.

SECTION 8. Said section 38AA of said chapter 63, as so appearing, is hereby amended by striking out, in line 88, the figure “$4,000,000” and inserting in place thereof the following figure:- “$5,000,000”.

SECTION 9. Sections 2 and 6 shall take effect on January 1, 2025.

SECTION 10. Sections 3 and 7 shall take effect on January 1, 2026.

SECTION 11. Sections 4 and 8 shall take effect on January 1, 2027.

SECTION 12. Sections 2, 3, 4, 6, 7, and 8 of this act shall expire on December 31, 2035.