

# SENATE . . . . . No. 2751

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## The Commonwealth of Massachusetts

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

SENATE, December 22, 2025.

The committee on Revenue to whom was referred the petition (accompanied by bill, Senate, No. 1973) of James B. Eldridge, James K. Hawkins and Jason M. Lewis for legislation relative to the imposition of an excise tax to provide for climate change adaptation infrastructure and affordable housing investments in the Commonwealth, report the accompanying bill (Senate, No. 2751).

For the committee,  
James B. Eldridge

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In the One Hundred and Ninety-Fourth General Court  
(2025-2026)  
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An Act relative to affordable housing and environmental adaptation dollars.

*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. Section 35GGG of chapter 10 of the General Laws, as appearing in the  
2   2022 Official Edition, is hereby amended by inserting after the word “year”, in line 96, the  
3   following words:- ; provided further, that said limitation shall not apply to funds deposited in the  
4   fund pursuant to section 1 of chapter 64D; provided further, that the amounts expended shall be  
5   allocated with due consideration given to: (1) environmental justice populations as defined in  
6   section 62 of chapter 30; (2) a reasonable distribution of resources across the commonwealth;  
7   and (3) other factors in the interests of justice. Before making grants or loans for the upcoming  
8   fiscal year, the secretary of energy and environmental affairs shall develop a spending plan no  
9   later than August 1. The spending plan shall be posted to a publicly accessible website in a  
10   machine readable format.

11           SECTION 2. Section 1 of chapter 64D of the General Laws, as so appearing, is hereby  
12   amended by striking out the words “two dollars” each time they appear and inserting in place  
13   thereof the following words:- two dollars plus the additional tax imposed by section 23 of  
14   chapter 546 of the acts of 1969, plus an additional and separate fee of one dollar and fourteen

cents that shall be deposited on the first day of February into the Global Warming Solutions Trust Fund established by section 35GGG of chapter 10, plus an additional and separate fee of sixty-eight cents that shall be deposited into the Affordable Housing Trust Fund as established by section 2 of chapter 121D, plus an additional and separate fee of forty-six cents that shall be deposited into the Housing Preservation and Stabilization Trust Fund as established by section 60 of chapter 121B; provided, further, that all monies deposited in the Global Warming Solutions Trust in accordance with this section shall support the planning and implementation of policy recommendations required in each of the Commonwealth's Clean Energy and Climate plans or development and initiation of programs pursuant to sections 5 and 6 of chapter 8 of the acts of 2021; provided further, that funds deposited in the Global Warming Solutions Trust in accordance with this section shall prioritize investments with environmental justice populations as defined in section 62 of chapter 30; provided further, that the expenditure of funds deposited in the Affordable Housing Trust Fund, Housing Preservation and Stabilization Trust Fund, Global Warming Solutions Trust in accordance with this section shall prioritize investments with consideration of regional equity.

SECTION 4. Said section 1 of said chapter 64D, as so appearing, is hereby further amended by striking out, in line 15, the words "one dollar and fifty cents" and inserting in place thereof the following words:- one dollar and fifty cents plus the additional tax imposed by section 23 of chapter 546 of the acts of 1969, plus an additional and separate fee of eighty-six cents that shall be deposited into the Global Warming Solutions Trust Fund established by said section 35GGG of said chapter 10, plus an additional and separate fee of fifty-one cents that shall be deposited into the Affordable Housing Trust Fund as established by section 2 of chapter 121D, plus an additional and separate fee of thirty-four cents that shall be deposited into the

Housing Preservation and Stabilization Trust Fund as established by section 60 of chapter 121B; provided, however, that all monies deposited in the Global Warming Solutions Trust in accordance with this section shall support the planning and implementation of policy recommendations required in each of the Commonwealth's Clean Energy and Climate plans pursuant to Sections 5, and development and initiation of programs required in Section 6, of Chapter 8 of the Acts of 2021; provided further, that priority shall be given to investments in environmental justice populations as defined in Section 62 of Chapter 30; provided further that if a person who is low-income as defined in section 1 of chapter 40T grants, assigns, transfers or otherwise conveys to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her or their direction any lands, tenements or other realty sold shall not be subject to the separate and additional fees deposited in the Global Warming Solutions Trust Fund, the Affordable Housing Trust Fund and the Housing Preservation and Stabilization Trust Fund; provided further that if a person grants, assigns, transfers or otherwise conveys to, or vested in, the purchaser or purchasers, or any other person or persons who is a first-time homebuyer as defined in section 36 of the Internal Revenue Code, by his, her or their direction any lands, tenements or other realty sold shall not be subject to the separate and additional fees deposited in the Global Warming Solutions Trust Fund, the Affordable Housing Trust Fund and the Housing Preservation and Stabilization Trust Fund.

SECTION 5. Said section 1 of said chapter 64D, as so appearing, is hereby further amended by striking out, in line 20, the words "in said Funds" and inserting in place thereof the following words:- received pursuant to this chapter, except for the monies collected and deposited in the Global Warming Solutions Trust Fund established by said section 35GGG of

chapter 10, the Affordable Housing Trust Fund established by section 2 of chapter 121D, and the Housing Preservation and Stabilization Trust Fund established by section 60 of chapter 121B.

SECTION 6. Section 10 of said chapter 64D, as so appearing, is hereby amended by inserting after the word “commonwealth,” in line 2, the following words:- except for the monies collected and deposited into the separate funds as required by this chapter.

SECTION 7. Section 60 of chapter 121B of the General Laws, as so appearing, is hereby amended by inserting after the word, “homeless”, in line 21, the following words:- provided further, that the amounts expended shall be allocated with due consideration given to: (1) racial justice; (2) a reasonable distribution of resources across the commonwealth; and (3) other factors in the interests of justice.

SECTION 8. Said section 60 of said chapter 121B, as so appearing, is hereby further amended by inserting after the word, “plan”, in line 23, the following words:- , developed in consultation with racial justice-oriented stakeholders and the Massachusetts Association of Regional Planning Agencies,.

SECTION 9. Subsection (e) of said section 60 of said chapter 121B, as so appearing, is hereby amended by inserting after the fifth sentence the following sentence:- The spending plan shall be posted to a publicly accessible website in a machine readable format.

SECTION 10. Section 2 of chapter 121D of the General Laws, as so appearing, is hereby amended by inserting after the word “Development”, in line 11, the following words:- provided further, that the amounts expended shall be allocated with due consideration given to: (1) racial justice; (2) a reasonable distribution of resources across the commonwealth; and (3) other factors in the interests of justice. Before making grants or loans for the upcoming fiscal year, the agency,

82 in consultation racial justice-oriented stakeholders and the Massachusetts Association of  
83 Regional Planning Agencies, shall develop a spending plan no later than August 1. The spending  
84 plan shall be posted to a publicly accessible website in a machine readable format.

85 SECTION 11. Section 23 of chapter 546 of the acts of 1969 is hereby repealed.

86 SECTION 12. This act shall take effect on January 1, 2026.