

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michael J. Barrett***

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*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:

*Michael J. Barrett*

DISTRICT/ADDRESS:

*Third Middlesex*

**SENATE . . . . . No.**

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[Pin Slip]

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[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)

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

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

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

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

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

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

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

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

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

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

46 (b) Notwithstanding any statute or administrative action to the contrary, each tax return-  
47 enabled contribution option appearing on the personal income tax return form for the immediate  
48 past year and for 5 or more total years to which total dollar contributions have not, in any of the  
49 5 most recent years, equaled or exceeded 80 per cent of the average of total dollar contributions  
50 made in the respective tax year to all tax return-enabled contribution options included on said  
51 form for said year, shall not appear on personal income tax return forms for a minimum of 5 tax  
52 years thereafter; provided, that each tax return-enabled contribution option appearing on the

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

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

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

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

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

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

88 (g) The state auditor, pursuant to section 12 of chapter 11, shall audit any accounts or  
89 funds associated with each tax return-enabled contribution option once every 5 years at a  
90 minimum and more often as the state auditor deems necessary. Following an audit, the auditor  
91 shall make recommendations to the commissioner, the senate and house committees on ways and  
92 means and the joint committee on revenue about changes in law or regulation that may improve  
93 the efficiency and effectiveness of tax return-enabled contribution options and any associated  
94 accounts or funds, decrease their costs or prevent waste, fraud or abuse. If the auditor finds  
95 substantial waste, fraud or abuse on the part of an administrator of any entity that assumes  
96 possession of, expends or disburses monies maintained in an account or fund associated with a  
97 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.