

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Jacob R. Oliveira***

*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 authorizing voluntary contributions to the Massachusetts Fire Fighters Academy Trust Fund.

PETITION OF:

NAME:

*Jacob R. Oliveira*

DISTRICT/ADDRESS:

*Hampden, Hampshire and Worcester*

SENATE . . . . . No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 2446 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act authorizing voluntary contributions to the Massachusetts Fire Fighters Academy Trust Fund.

*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 62 of the General Laws, as appearing in the 2022 Official Edition, is hereby  
2 amended by inserting, after section 6N, the following section:-

3 Section 6O. Every individual who files a separate return and every husband and wife  
4 filing a return jointly may voluntarily contribute all or part of any refund to which they are  
5 entitled or may voluntarily add an amount onto any amount due, to be credited to the  
6 Massachusetts Firefighters Academy Trust established pursuant to section 165A of chapter 6.

7 A contribution made under this section may be with respect to any taxable year at the  
8 time of filing a return of the tax established by this chapter for such taxable year; provided,  
9 however, that the commissioner shall prescribe the manner in which such contribution shall be  
10 made on the face of the return required by section 5 of chapter 62C, provided further that the

11 commissioner shall assure that taxpayers filing any such forms are made clearly aware of their  
12 ability to make the contributions provided for by this section.

13           The commissioner shall annually report the total amount designated under this section to  
14 the state treasurer, who shall credit such amount to said Massachusetts Firefighters Academy  
15 Trust.