

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Barrett

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 enabling taxpayer donations to the Least Developed Countries Fund, an initiative of the U.N. Framework Convention on Climate Change.

PETITION OF:

NAME:

Michael J. Barrett

DISTRICT/ADDRESS:

Third Middlesex

SENATE No.

By Mr. Barrett, a petition (accompanied by bill, Senate, No.) (subject to Joint Rule 12) of Michael J. Barrett for legislation to enable taxpayer donations to the Least Developed Countries Fund, an initiative of the U.N. Framework Convention on Climate Change. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act enabling taxpayer donations to the Least Developed Countries Fund, an initiative of the U.N. Framework Convention on 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 as amended by chapters 121 and 141 of the
2 acts of 2016 is hereby amended by inserting after section 35DDD the following section:

3 "Section 35EEE: Massachusetts-U.N. Least Developed Countries Fund

4 Section 35EEE. There shall be established and set up on the books of the commonwealth
5 a separate fund to be known as the Massachusetts-U.N. Least Developed Countries Fund to
6 further the mission of the Least Developed Countries Fund, established by the United Nations
7 Framework Convention on Climate Change to help under-developed nations adapt to climate
8 change.

9 Said fund shall consist of all revenues received by the commonwealth: (1) under the
10 provisions of law authorizing the voluntary check-off donation indicated on the department of
11 revenue's annual individual income tax return, pursuant to section six O of chapter sixty-two, and

12 (2) from public and private sources as gifts, grants, and donations to the Least Developed
13 Countries Fund, established by the United Nations Framework Convention on Climate Change.

14 The state treasurer shall deposit monies in said fund in accordance with the provisions of
15 sections thirty-four of chapter twenty-nine in such manner as will secure the highest interest rate
16 available consistent with the safety of the fund and with the requirement that all amounts on
17 deposit be available for transfer to the Least Developed Countries Fund (LDCF), an initiative of
18 the U.N. Framework Convention on Climate Change, upon request by the LDCF Trustee
19 pursuant to a LDCF Contribution Agreement."

20 SECTION 2. Chapter 62 of the General Laws as so appearing in the 2014 official edition
21 hereby amended by inserting after section 6N the following section:-

22 "Section 6O. (a) A person filing an individual or a joint return may voluntarily contribute
23 all or part of any refund to which they are entitled, or may voluntarily add an amount on to any
24 amount due, to be credited to the Massachusetts-U.N. Least Developed Countries Fund
25 established pursuant to section thirty-five EEE of chapter ten.

26 In materials and documents prepared by the department, the voluntary fund contribution
27 option shall be referred to as "Climate Change Adaptation in Endangered Countries".

28 A contribution under this section may be made with respect to any taxable year at the
29 time of filing a return of the tax established by this chapter for such taxable year. The
30 commissioner shall prescribe the manner in which the contribution shall be made on the face of
31 the return required by section five of chapter 62C; provided, however, that the commissioner
32 shall assure that taxpayers filing any such forms are made clearly aware of their ability to make
33 the contributions provided for by this section.

34 The commissioner shall annually report the total amount designated under this section to
35 the state treasurer, who shall credit such amount to said Massachusetts-U.N. Least Developed
36 Countries Fund.”