

HOUSE No. 2607

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 conservation land tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>

HOUSE No. 2607

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2607) of Bradley H. Jones, Jr. and others for legislation to increase the limit on tax credits for donations of certified land to public or private conservation agencies. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the conservation land tax.

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 38AA of chapter 63 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking out, in line 88, the figure “\$2,000,000” and
3 inserting in place thereof the following figure:- “\$3,000,000”.

4 SECTION 2. Section 38AA of chapter 63 of the General Laws, as appearing in the 2014
5 Official Edition, is hereby amended by striking out, in line 88, the figure “\$2,000,000” and
6 inserting in place thereof the following figure:- “\$4,000,000”.

7 SECTION 3. Section 38AA of chapter 63 of the General Laws, as appearing in the 2014
8 Official Edition, is hereby amended by striking out, in line 88, the figure “\$2,000,000” and
9 inserting in place thereof the following figure:- “\$5,000,000”.

10 SECTION 4. Section 6 of chapter 62, as so appearing, is hereby amended by adding, in
11 line 817, after the words “as amended” the following words:- “, or a nonprofit trust in realty
12 organized for the purposes of land conservation established pursuant to chapter 203.”

13 SECTION 5. Said section 6 of chapter 62, as so appearing, is hereby amended by
14 striking out, in line 883, the figure “\$2,000,000” and inserting in place thereof the following
15 figure:- “\$3,000,000”.

16 SECTION 6. Said section 6 of chapter 62, as so appearing, is hereby amended by
17 striking out, in line 883, the figure “\$2,000,000” and inserting in place thereof the following
18 figure:- “\$4,000,000”.

19 SECTION 7. Said section 6 of chapter 62, as so appearing, is hereby amended by
20 striking out, in line 883, the figure “\$2,000,000” and inserting in place thereof the following
21 figure:- “\$5,000,000”.

22 SECTION 8. Sections 1 and 5 shall take effect on January 1, 2018

23 SECTION 9. Sections 2 and 6 shall take effect on January 1, 2019

24 SECTION 10. Sections 3 and 7 shall take effect on January 1, 2020

25 SECTION 11. This act shall expire on December 31, 2025.