

HOUSE No. 2960

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr. and Smitty Pignatelli

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 increasing the conservation land tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>2/16/2021</i>
<i>Smitty Pignatelli</i>	<i>4th Berkshire</i>	<i>2/18/2021</i>
<i>Steven G. Xiarhos</i>	<i>5th Barnstable</i>	<i>2/22/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/22/2021</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>2/25/2021</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/26/2021</i>
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>2/26/2021</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>3/4/2021</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>3/5/2021</i>
<i>Kip A. Diggs</i>	<i>2nd Barnstable</i>	<i>3/9/2021</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>3/11/2021</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>3/11/2021</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>3/11/2021</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>	<i>3/12/2021</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>	<i>3/15/2021</i>
<i>Michael P. Kushmerek</i>	<i>3rd Worcester</i>	<i>3/15/2021</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>3/15/2021</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>	<i>3/17/2021</i>

<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>3/23/2021</i>
<i>Walter F. Timilty</i>	<i>Norfolk, Bristol and Plymouth</i>	<i>3/29/2021</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>3/31/2021</i>

HOUSE No. 2960

By Messrs. Jones of North Reading and Pignatelli of Lenox, a petition (accompanied by bill, House, No. 2960) of Bradley H. Jones, Jr., Smitty Pignatelli and others for legislation to increase the land conservation tax credit. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act increasing the conservation land tax credit.

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. Subsection (p) of section 6 of chapter 62 of the General Laws, as appearing
2 in the 2018 Official Edition, is hereby amended by adding, in line 769, after the words “as
3 amended” the following words:- “, or private nonprofit trust compliant with chapter 203
4 organized for the purposes of land conservation, which is authorized to do business in the
5 commonwealth, and which has tax-exempt status as a nonprofit charitable organization as
6 described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

7 SECTION 2. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
8 hereby amended by striking out, in line 835, the figure “\$2,000,000” and inserting in place
9 thereof the following figure:- “\$3,000,000”.

10 SECTION 3. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
11 hereby amended by striking out, in line 835, the figure “\$3,000,000” and inserting in place
12 thereof the following figure:- “\$4,000,000”.

13 SECTION 4. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is
14 hereby amended by striking out, in line 835, the figure “\$4,000,000” and inserting in place thereof
15 the following figure:- “\$5,000,000”.

16 SECTION 5. Section 38AA of chapter 63, as so appearing, is hereby amended by adding,
17 in line 29, after the words “as amended” the following words:- , or a private nonprofit trust
18 compliant with chapter 203 organized for the purposes of land conservation, which is authorized
19 to do business in the commonwealth, and which has tax-exempt status as a nonprofit charitable
20 organization as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as
21 amended.

22 SECTION 6. Said section 38AA of said chapter 63, as so appearing, is hereby amended
23 by striking out, in line 88, the figure “\$2,000,000” and inserting in place thereof the following
24 figure:- “\$3,000,000”.

25 SECTION 7. Said section 38AA of said chapter 63, as so appearing, is hereby amended
26 by striking out, in line 88, the figure “\$3,000,000” and inserting in place thereof the following
27 figure:- “\$4,000,000”.

28 SECTION 8. Said section 38AA of said chapter 63, as so appearing, is hereby amended
29 by striking out, in line 88, the figure “\$4,000,000” and inserting in place thereof the following
30 figure:- “\$5,000,000”.

31 SECTION 9. Sections 2 and 6 shall take effect on January 1, 2022.

32 SECTION 10. Sections 3 and 7 shall take effect on January 1, 2023.

33 SECTION 11. Sections 4 and 8 shall take effect on January 1, 2024.

SECTION 12.. Sections 2, 3, 4, 6, 7, and 8 of this act shall expire on December 31, 2031.