

SENATE No. 1902

The Commonwealth of Massachusetts

PRESENTED BY:

Eric P. Lesser

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:

Eric P. Lesser

DISTRICT/ADDRESS:

First Hampden and Hampshire

SENATE No. 1902

By Mr. Lesser, a petition (accompanied by bill, Senate, No. 1902) of Eric P. Lesser for legislation to authorize voluntary contributions to the Massachusetts Fire Fighters Academy Trust Fund. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1698 OF 2019-2020.]

The Commonwealth of Massachusetts

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

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 SECTION 1. Chapter 62 of the General Laws, as appearing in the 2018 Official Edition,
2 is hereby 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.