

SENATE NO. 555

AN ACT RELATIVE TO MAINTAINING AND IMPROVING STATE PARKS

*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 appearing in the 2004 Official Edition, is hereby
2 amended by inserting after section 35CC the following section:-

3 Section 35DD. State Parks Preservation Fund

4 There shall be established and set up on the books of the commonwealth a separate fund to be known
5 as the State Parks Preservation Fund, for purposes of maintaining and preserving all state-owned parks
6 for the enjoyment of the public. Said fund shall consist of all revenues received by the commonwealth:

7 (1) under the provisions of law authorizing the voluntary check-off donation indicated on the
8 department of revenue's annual individual income tax return, pursuant to section 6L of chapter 62; (2)
9 from public and private sources as gifts, grants, and donations to further parks protection programs; or
10 (3) from the federal government as reimbursements, grants-in-aid or other receipts on account of such
11 preservation efforts.

12 All revenues credited under this section shall remain in said State Parks Preservation Fund to manage,
13 preserve, protect, perpetuate, and enhance state-owned parks in the commonwealth. The state treasurer
14 shall not deposit said revenues in or transfer said revenues to the General Fund or any other fund other
15 than the State Parks Preservation Fund.

16 The state treasurer shall deposit monies in said fund in accordance with the provisions of sections 34
17 and 34A of chapter 29 in such manner that will ensure the highest rate of interest available consistent

18 with the safety of the fund, and in an account from which amounts may be withdrawn at any time
19 without penalty for such withdrawal. The fund shall be expended only for the purposes stated above at
20 the direction of the secretary of environmental affairs and any unexpended balances shall be
21 redeposited, as herein provided, for future use consistent with this section.

22 Notwithstanding the provisions of section 9B of chapter 29, all monies appropriated to said fund shall
23 be made available for distribution upon appropriation.

24 SECTION 2. Chapter 62 of the General Laws, as so appearing, is hereby amended by inserting after
25 section 6K the following new section:-

26 Section 6L. State Parks Preservation Fund; contributions

27 Every individual who files a separate return may voluntarily contribute one dollar to be paid over to
28 the State Parks Preservation Fund, established by section 35DD of chapter 10. In the case of a joint
29 return of husband and wife, each spouse may voluntarily contribute one dollar to said fund. A credit in
30 the full amount of any contribution under this section shall be allowed against the tax imposed by this
31 chapter; provided, that for any such return no such credit shall exceed the income tax liability for any
32 taxable year.

33 At the beginning of each fiscal year, subject to appropriation, one dollar shall be credited from the
34 General Fund to the State Parks Preservation Fund for each dollar contributed by the public in the
35 prior fiscal year under the provisions of this section. The commissioner of revenue shall certify to the
36 state comptroller total revenues contributed to the State Parks Preservation Fund by individuals in the
37 prior fiscal year.

38 A contribution made under this section may be made with respect to any taxable year at the time of
39 filing the return of the tax imposed by this chapter for such taxable year; provided, however, that the
40 commissioner shall prescribe the manner in which such contribution shall be made on the face of the
41 return required by section 5 of chapter 62C.

42 For purposes of this section the words “income tax liability for any taxable year” shall mean the
43 amount of tax imposed by this chapter reduced by the sum of the credits allowed by clause (a) of
44 section 6.

45 The commissioner shall annually report the total amount designated under this section to the state
46 treasurer who shall credit such amount, plus any accrued interest, to the State Parks Preservation Fund.