

# SENATE NO. 1807

## **AN ACT** TO ENHANCE THE NATURAL RESOURCES OF THE COMMONWEALTH

*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 shall be amended by adding after Section 6I the  
2 following new section:

3 Section 6K: Every individual who files a separate return may voluntarily contribute one dollar  
4 to be paid over to the Inland Fisheries and Game Fund, established by section 2c of chapter 131.  
5 In the case of a joint return of husband and wife, each spouse may voluntarily contribute one  
6 dollar to said fund. A credit in the full amount of any contribution under this section shall be  
7 allowed against the tax imposed by this chapter; provided, that for any such return no such  
8 credit shall exceed the income tax liability for any taxable year.

9 At the beginning of each fiscal year, subject to appropriation, one dollar shall be credited from  
10 the General Fund to the Inland Fisheries and Game Fund for each dollar contributed by the  
11 public in the prior fiscal year under the provisions of this section. The commissioner of revenue  
12 shall certify to the state comptroller total revenues contributed to the Inland Fisheries and Game  
13 Fund by individuals in the prior fiscal year.

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

