

SUMMARY OF NO. 25-15

This proposed law would establish a Nature for All Fund that, subject to appropriation by the Legislature, would receive 50% of state taxes collected from the sale and use of sporting goods, recreational vehicles, and golf courses for the first year of its operation. After July 1, 2028, the Nature for All Fund would begin receiving, subject to appropriation by the Legislature, 100% of state taxes collected on the sale and use of sporting goods, recreational vehicles, and golf courses. The sales tax revenue received by the Nature for All Fund would exclude sales tax revenue transferred to the Massachusetts Bay Transportation Authority State and Local Contribution Fund and the School Modernization and Reconstruction Trust Fund. The proposed law would allow the state Executive Office of Energy and Environmental Affairs to spend the money in the Nature for All Fund for natural resource conservation.

The proposed law would allow public and private donations to the Nature for All Fund. The proposed law would prevent the state comptroller from transferring surplus funds in the Nature for All Fund at the end of the fiscal year. It would also allow state agencies, municipalities, public charities involved in natural resource conservation, tribal governments, and other regional public entities to receive money from the Nature for All Fund.

Natural resource conservation would include the conservation or restoration of land to protect drinking water, streams, rivers, lakes, coasts, farms, forests, connectivity between open spaces, and lands and natural resources of indigenous cultural significance. Natural resource conservation would also include the creation, improvement, and management of parks, trails, greenspaces or outdoor recreation access.

The proposed law would establish a 15-member Nature for All Board that consists of five state officials and ten members of the public appointed by the Governor. The proposed law would require the ten members of the public to include representatives of underserved communities and indigenous peoples and at least one person with expertise or experience in natural resource conservation. The proposed law would allow the state Executive Office of Energy and Environmental Affairs to spend money from the Nature for All Fund to hire staff to manage the fund. The proposed law would also require the Nature for All Board to establish rules about how the money in the Nature for All Fund should be spent, including rules regarding alignment with environmental justice principles, access to and restoration of lands and natural resources of indigenous cultural significance, promotion of affordable housing development, and other matters regarding spending and bond issuance.

The proposed law would require the state Executive Office of Energy and Environmental Affairs to submit an annual report to various state committees regarding the funds spent to buy or improve land in cities and towns containing environmental justice populations.

The proposed law would take effect on July 1, 2027.