

HOUSE No. 5704

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, March 30, 1977.

The committee on Natural Resources and Agriculture, to whom was referred the petition (accompanied by bill, House, No. 2471) of Carol C. Amick for legislation to authorize the contribution of one additional dollar over an individual's income tax liability to a special fund to be used for environmental programs, report recommending that the accompanying bill (House, No. 5704) ought to pass.

For the committee,

CAROL C. AMICK

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Seven.

AN ACT AUTHORIZING THE CONTRIBUTION OF ONE ADDITIONAL DOLLAR OVER AN INDIVIDUAL INCOME TAX LIABILITY TO A SPECIAL FUND FOR ENVIRONMENTAL PROGRAMS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 62 of the General Laws, as most recently amended by
2 chapter 774 of the acts of 1975, is hereby further amended by
3 inserting after section 6C the following section:—

4 *Section 6D.* Every individual who files a separate return and
5 whose income tax liability for any taxable year is one dollar or
6 more may voluntarily contribute one additional dollar over his
7 income tax liability to be paid over to the state Conservation and
8 Management fund as established herein.

9 In the case of a joint return of husband and wife, each spouse
10 may voluntarily contribute one or more additional dollars to the
11 fund.

12 A contribution made under this section may be made with
13 respect to any taxable year at the time of filing the return of the
14 tax imposed by this chapter for such taxable year; provided,
15 however, that the commissioner shall prescribe the manner in
16 which such contribution shall be made on the face of the return
17 required by section twenty-two. Monies received by the
18 Commonwealth from the provisions of this act shall be held for
19 the use of the Executive Office of Environmental Affairs by the
20 State Treasurer as custodian in a special fund to be known as the
21 Environmental Conservation and Protection Fund. Said monies
22 shall be invested, reinvested and held in the name of the
23 Commonwealth and of such fund by the State Treasurer. Said
24 fund, subject to appropriation, shall be used exclusively by the
25 Secretary of Environmental Affairs to supplement existing or
26 proposed environmental conservation and management
27 programs.