

The Commonwealth of Massachusetts

PRESENTED BY:

Randy Hunt and Cory Atkins

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 passage of the accompanying:

An Act encouraging cultural council funding.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Randy Hunt	5th Barnstable
Cory Atkins	14th Middlesex
Brian M. Ashe	2nd Hampden
F. Jay Barrows	1st Bristol
Matthew A. Beaton	11th Worcester
Nicholas A. Boldyga	3rd Hampden
Paul Brodeur	32nd Middlesex
Gailanne M. Cariddi	1st Berkshire
Katherine M. Clark	Fifth Middlesex
Josh S. Cutler	6th Plymouth
Viriato Manuel deMacedo	1st Plymouth
Geoff Diehl	7th Plymouth
Stephen L. DiNatale	3rd Worcester
Eileen M. Donoghue	First Middlesex
James B. Eldridge	Middlesex and Worcester
Tricia Farley-Bouvier	3rd Berkshire
Kimberly N. Ferguson	1st Worcester
John V. Fernandes	10th Worcester

Colleen M. Garry	36th Middlesex
Susan Williams Gifford	2nd Plymouth
Carlos Henriquez	5th Suffolk
Steven S. Howitt	4th Bristol
Patricia D. Jehlen	Second Middlesex
Bradley H. Jones, Jr.	20th Middlesex
Louis L. Kafka	8th Norfolk
Robert M. Koczera	11th Bristol
Joan B. Lovely	Second Essex
Timothy R. Madden	Barnstable, Dukes and Nantucket
Paul W. Mark	2nd Berkshire
Michael O. Moore	Second Worcester
Richard T. Moore	Worcester and Norfolk
Shaunna O'Connell	3rd Bristol
Keiko M. Orrall	12th Bristol
Sarah K. Peake	4th Barnstable
Alice Hanlon Peisch	14th Norfolk
William Smitty Pignatelli	4th Berkshire
Elizabeth A. Poirier	14th Bristol
Paul A. Schmid, III	8th Bristol
John W. Scibak	2nd Hampshire
Todd M. Smola	1st Hampden
Bruce E. Tarr	First Essex and Middlesex
Timothy J. Toomey, Jr.	26th Middlesex
Aaron Vega	5th Hampden
David T. Vieira	3rd Barnstable
Donald H. Wong	9th Essex

By Representatives Hunt of Sandwich and Atkins of Concord, a petition (subject to Joint Rule 12) of Randy Hunt, Cory Atkins and others for legislation to authorize income tax filers to make voluntary contributions to the Massachusetts Cultural Development Fund on their annual income tax returns. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act encouraging cultural council funding.

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

SECTION 1. Chapter 10 of the General Laws is hereby amended by inserting after
 section 57 the following two sections:-

3 Section $57\frac{1}{2}$. The council shall stimulate and encourage the arts, humanities and

4 interpretive sciences within cities and towns by administering the distribution of the

5 Massachusetts Cultural Development Fund established pursuant to section 57³/₄ to cities and

6 towns on a county basis as hereinafter provided.

7 The council shall receive applications for said funds from cities and towns and shall 8 annually distribute funds received in the proceeding taxable year from any source so that those 9 funds are distributed to cities and towns within a county in proportion to the amount contributed 10 to the Massachusetts Cultural Development Fund in the preceding taxable year by taxpayers 11 within each county, pursuant to section 60 of chapter 62.

The council shall publish and make available on its website, at least annually, (i) the total amount contributed pursuant to said section 6O, (ii) the subtotal amounts contributed by each county, (iii) the subtotal amount contributed by taxpayers with addresses outside of the commonwealth, (iv) the subtotal amount credited or transferred to the fund from any other fund or source; and (v) the per county percentage to be applied for the distribution of funds under this section.

Section 57³/₄. There shall be established and set up on the books of the commonwealth a
separate fund, to be known as the Massachusetts Cultural Development Fund. The fund shall

20 consist of all revenues received by the commonwealth pursuant to section 6O of chapter 62 and 21 all other monies credited or transferred thereto from any other fund or source pursuant to law.

All revenues credited under this section shall remain in the Massachusetts Cultural Development Fund, not subject to appropriation, to assist the council in its promotion and encouragement of the arts. The state treasurer shall not deposit said revenues in or transfer said revenues to the General Fund or any other fund other than the Massachusetts Cultural Development Fund.

The state treasurer shall deposit the revenues in the fund in accordance with the provisions of section 34 of chapter 29 in such manner as will secure the highest interest rate available consistent with the safety of the fund and with the requirement that all amounts on deposit be available for immediate withdrawal at any time. The fund shall be expended only for the purposes stated above at the direction of the council and any unexpended balances shall be redeposited, as herein provided, for future use consistent with this section.

33 SECTION 2. Chapter 62 of the General Laws is hereby amended by inserting after
 34 section 6N the following section:-

Section 6O. Every individual who files a separate return and every husband and wife
filing a return jointly may voluntarily contribute all or part of any refund to which they are
entitled or may voluntarily add an amount onto any amount due to be credited to the
Massachusetts Cultural Development Fund, established pursuant to section 57³/₄ of chapter 10.

A contribution made under this section may be made with respect to any taxable year at the time of filing a return of the tax imposed by this chapter for such taxable year. The commissioner shall prescribe the manner in which such contribution shall be made on the face of the return required by section 5 of chapter 62C; provided, however, that the commissioner shall assure that taxpayers filing any such forms are made clearly aware of their ability to make the contributions provided for by this section.

The commissioner shall annually certify to the state treasurer and the Massachusetts Cultural Council, established pursuant to section 52 of chapter 10, the total amount contributed under this section and the treasurer shall credit such total amount to the Massachusetts Cultural Development Fund. The commissioner shall report to the Massachusetts Cultural Council the percentage of contribution amounts by county as determined by the address of the taxpayer. Contributions made by taxpayers with addresses outside of the commonwealth shall be aggregated and reported as a separate category.