

SENATE No. 1976

The Commonwealth of Massachusetts

PRESENTED BY:

Michael F. Rush

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 adoption of the accompanying bill:

An Act creating the Preservation of Historic Buildings Trust Fund.

PETITION OF:

NAME:

Michael F. Rush

DISTRICT/ADDRESS:

Norfolk and Suffolk

SENATE No. 1976

By Mr. Rush, a petition (accompanied by bill, Senate, No. 1976) of Michael F. Rush for legislation to create the Preservation of Historic Buildings Trust Fund. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1766 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act creating the Preservation of Historic Buildings Trust Fund.

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 2014 Official Edition,
2 is hereby amended by inserting after section 35DDD, the following new section:-

3 Section 35EEE. Historic Public Buildings Preservation Trust Fund

4 There shall be established and set upon the books of the commonwealth a separate fund
5 to be known as the Historic Public Buildings Trust Fund, for a separate, non-lapsing revolving
6 fund known as the State Historic Buildings Trust Fund, hereinafter called the fund. The fund
7 shall be administered by the Massachusetts Historical Commission established pursuant to
8 section 26 of chapter 9 of the general laws. Said fund shall consist of all revenues received by the
9 commonwealth and credits: (1) under the provisions of section six L of chapter sixty-two; (2)
10 from public and private sources such as gifts, grants, and donations to further historic public

11 building preservation programs; or (3) from the federal government as reimbursements, grants-
12 in-aid or other receipts on account of historic preservation activities.

13 All revenues credited under this section shall remain in said Historic Public Buildings
14 Preservation Trust Fund and shall be available to be used for repair, renovation, historic
15 preservation and improvements to state historic buildings including, but not limited to the
16 Massachusetts State House on Beacon Street in the city of Boston, the Old State House on State
17 Street in the city of Boston, and such other publicly owned historic structures and property as
18 may be determined by the commission.

19 The state treasurer shall receive and deposit all revenues transmitted to him under the
20 provisions of this section in such manner that will ensure the highest rate of interest available
21 consistent with the safety of the fund, and in an account from which amounts may be withdrawn
22 at any time without penalty for such withdrawal, all interest shall be deposited into the fund.

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

25 Section 6O. Historic Public Buildings Trust Fund, Voluntary Contributions

26 Every individual who files a separate return and every husband and wife filing a return
27 jointly may voluntarily contribute all or part of any refund to which they are entitled or may
28 voluntarily add an amount onto any amount due to be credited to the Historic Public Buildings
29 Trust Fund. At the beginning of each fiscal year, subject to appropriation, one dollar shall be
30 credited from the General Fund to the Historic Public Buildings Preservation Trust Fund for each
31 dollar contributed by the public in the prior fiscal year under the provisions of this section. The
32 commissioner of the department of revenue shall certify to the state comptroller total revenues

33 contributed to the Historic Public Buildings Preservation Trust Fund by individuals in the prior
34 fiscal year.

35 A contribution made under this section may be made with respect to any taxable year at
36 the time of filing the return of the tax imposed by this chapter for such taxable year; provided,
37 however, that the commissioner shall prescribe the manner in which such contribution shall be
38 made on the face of the return required by section five of chapter sixty-two C.

39 The commissioner shall annually report the total amount designated under this section to
40 the state treasurer who shall credit such amount, plus accrued interest, to the Historic Public
41 Buildings Preservation Trust Fund.