

HOUSE No. 104

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act strengthening the Commonwealth’s partnership with municipalities..

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

1 INTERNET ADVERTISING OF PROCUREMENTS - 1

2 SECTION 1. Chapter 7 of the General Laws is hereby amended by inserting after section
3 22N the following section:-

4 Section 22O. Notwithstanding any general or special law to the contrary, whenever a law
5 requires a state agency, department, office, commission, authority or governmental body, as
6 defined in section 2 of chapter 30B, to publish in a newspaper a notice of a public procurement
7 or solicitation, it shall be sufficient instead to post that notice on a public government internet
8 website, including the commonwealth's electronic solicitation and bidding website.

9 REVERSE AUCTIONS - 1

10 SECTION 2. Section 2 of chapter 30B of the General Laws, as appearing in the 2006
11 Official Edition, is hereby amended by inserting after the definition of “Responsible bidder or
12 offeror” the following definition:-

13 “Reverse auction”, an internet-based process used to buy supplies and services, whereby
14 sellers of the supply or service being auctioned anonymously bid against each other until time
15 expires and until the governmental body determines from which sellers it will buy based on the
16 pricing obtained as a result of the reverse auction.

17 SUBMISSION OF ELECTRONIC BIDS - 1

18 SECTION 3. Said section 2 of chapter 30B, as so appearing, is hereby further amended
19 by inserting after the definition of “Services” the following definition:- “Submission
20 requirements”, those requirements which set forth, in either the invitation for bids or the request
21 for proposals, whether the bids or proposals are to be delivered to a specific office address and,
22 if online/electronic bids or proposals will be accepted, to a specified publicly-accessible website
23 or system sponsored by a governmental body or the commonwealth, which includes encryption,
24 lockbox, date/time stamp, audit trail and secure access features, as may be required by law.
25 Electronic bids or proposals are only permitted if the governmental body has the electronic
26 capability to maintain the confidentiality of the bids until the bid opening time and the proposals
27 until the evaluation process is complete.

28 INCREASED BIDDING THRESHOLDS UNDER 30B

29 SECTION 4. Section 4 of said chapter 30B, as so appearing, is hereby amended by
30 striking out, in line 3, the words “\$5,000 or greater, but less than \$25,000” and inserting in place
31 thereof the following words:- \$10,000 or greater, but less than \$25,000.

32 SECTION 5. Said section 4 of chapter 30B, as so appearing, is hereby further amended
33 by striking out, in line 14, the figure “\$5,000” and inserting in place thereof the following
34 figure:- \$10,000.

35 SECTION 6. Section 5 of said chapter 30B, as so appearing, is hereby amended by
36 striking out, in lines 1 to 2, the words “Except as permitted under section six or section eight”
37 and inserting in place thereof the following words:- Except as permitted under section 6, section
38 6A or section 8.

39 SUBMISSION OF ELECTRONIC BIDS - 2

40 SECTION 7. Said section 5 of chapter 30B, as so appearing, is hereby further amended
41 by striking out, in lines 7 to 8, the words: “the address of the office to which bids are to be
42 delivered” and inserting in place thereof the following words:- the bid’s submission requirements
43 as defined in section 2.

44 INTERNET ADVERTISING OF PROCUREMENTS - 2

45 SECTION 8. Said section 5 of chapter 30B, as so appearing, is hereby further amended
46 by inserting after the word “body”, in line 32, the following words:- or on a public internet
47 website of either the governmental body of the commonwealth.

48 SUBMISSION OF ELECTRONIC BIDS - 3

49 SECTION 9. Section 6 of said chapter 30B, as so appearing, is hereby amended by
50 striking out, in lines 10 to 11, the words: “the address of the office to which the proposals are to
51 be delivered” and inserting in place thereof the following words:- the proposal’s submission
52 requirements as defined in section 2.

53 REVERSE AUCTIONS – 2

54 SECTION 10. Said chapter 30B is hereby amended by inserting after section 6 the
55 following section:-

56 Section 6A. (a) A procurement officer may enter into procurement contracts in the
57 amount of \$50,000 or more utilizing reverse auctions for the acquisition of supplies and services.
58 The reverse auction process shall include a specification of an opening date and time when real-
59 time bids may be accepted electronically via the internet, and provide that the procedures shall
60 remain open until the designated closing date and time.

61 (b) All bids on reverse auctions shall be posted electronically on the internet, updated on
62 a real time basis, and shall allow registered bidders to lower the price of their bid below the
63 lowest bid on the internet.

64 (c) The procurement officer shall require vendors to register before the reverse auction
65 opening date and time, and as part of the registration, agree to any terms and conditions and
66 other requirements of the solicitation.

67 (d) Reverse auctions shall not be subject to subsections (b), (d) and (f) of section 5 but
68 shall be subject to all other provisions of that section.

69 (e) The chief procurement officer shall unconditionally accept a bid without alteration or
70 correction, except as provided in this paragraph. After the bidding period closes, a bidder may
71 not change the price or any other provision of the bid in a manner prejudicial to the interests of
72 the governmental body or fair competition. The procurement officer shall waive minor
73 informalities or allow the bidder to correct them. If a mistake in the intended bid is clearly
74 evident on the face of the bid, the procurement officer shall correct the mistake to reflect the
75 intended correct bid and so notify the bidder in writing, and the bidder may not withdraw the bid.
76 A bidder may withdraw the bid if a mistake is clearly evident on the face of the bid but the
77 intended correct bid is not similarly evident.

78 CIVIL SERVICE MAXIMUM AGE

79 SECTION 11. Section 58 of chapter 31 of the General Laws, as so appearing, is hereby
80 amended by inserting after the first sentence the following sentences:- Appointing authorities
81 that seek to waive the maximum age requirement for certain individuals shall submit a written
82 application to the administrator. The administrator may waive this requirement based on
83 extenuating circumstances, consistent with the fundamental purposes of the requirement. The
84 administrator may adopt regulations for reviewing these applications.

85 SECTION 12. Section 58A of said chapter 31, as so appearing, is hereby further
86 amended by adding the following 3 sentences:- Appointing authorities that seek to waive the
87 maximum age requirement for certain individuals shall submit a written application to the
88 administrator. The administrator may waive this requirement based on extenuating
89 circumstances, consistent with the fundamental purposes of the requirement. The administrator
90 may adopt regulations for reviewing these applications.

91 REVISED PROVISIONS FOR TRANSFER OF MUNICIPAL RETIREMENT
92 SYSTEMS INTO PRIT

93 SECTION 13. Paragraph (c1/2) of subdivision (8) of section 22 of chapter 32 of the
94 General Laws, as inserted by section 2 of chapter 68 of the acts of 2007, is hereby amended by
95 inserting after the word “perpetuity”, in the first paragraph, the following words:- , but a system
96 that has voluntarily transferred ownership and control of all of its assets to the PRIM board
97 before receiving a notice from the commission that the system is underperforming, as determined
98 under this section, shall not be subject to the requirement that the transfer be in perpetuity.

99 SECTION 14. Said paragraph (c1/2) of subdivision (8) of section 22 of chapter 32, as so
100 inserted, is hereby further amended by striking out the fourth paragraph and inserting in place
101 thereof the following paragraph:-

102 A system ordered by the commission to transfer its assets under this paragraph may
103 appeal to the commission for an exemption by filing written notice of its appeal with the
104 commission not later than 30 days after receiving the commission's order to transfer its assets.
105 The commission may grant an exemption from the transfer requirement of this paragraph if the
106 system's rate of return has exceeded the PRIT Fund rate of return for the previous 2 years or if
107 the system's rate of return was affected by other extenuating circumstances. The commission
108 may also consider the system's management costs, its risk return ratio and any other factors it
109 considers appropriate. A system may seek judicial review of the commission's decision to deny
110 an exemption in the manner provided in section 14 of chapter 30A. An exemption granted by the
111 commission under this paragraph shall take effect only upon the approval of a majority of the
112 local governing body as follows: in a county, by the county commissioners, in a city having a
113 Plan D or Plan E charter, by the city council and the manager, in any other city the city council
114 and the mayor, in a town shall, by the board of selectmen, in a regional retirement system by the
115 regional retirement board advisory council and in all other districts, by the governing board. The
116 local governing body shall vote whether or not to approve the commission's grant of exemption
117 within 30 days after the commission's decision to provide an exemption.

118 PRO-RATING OF INSURANCE FOR PART-TIME EMPLOYEES

119 SECTION 15 . Section 3 of chapter 32B of the General Laws, as appearing in the 2006
120 Official Edition, is hereby amended by inserting after the first paragraph the following
121 paragraph:-

122 For an employee regularly employed for fewer than 37.5 hours per week, the
123 governmental unit may contribute an amount of that employee's premium that is the same
124 proportion of the amount paid for a full-time employee's premium as that employee's regular
125 weekly hours is of 37.5 hours.

126 TRANSFER OF ELIGIBLE MUNICIPAL RETIREES INTO MEDICARE

127 SECTION 16. Section 18 of chapter 32B is hereby repealed.

128 SECTION 17. Said chapter 32B of the General Laws is hereby amended by striking out
129 section 18A, as inserted by chapter 374 of the acts of 2008, and inserting in place thereof the
130 following section:-

131 Section 18B. (a) All retirees, their spouses and dependents insured or eligible to be
132 insured under this chapter, if enrolled in Medicare Part A at no cost to the retiree, spouse or
133 dependents or eligible for coverage thereunder at no cost to the retiree, spouse or dependents,
134 shall be required to transfer to a Medicare health plan offered by the governmental unit under
135 section 11C or section 16, if the benefits under the plan and Medicare Part A and Part B together
136 shall be of comparable actuarial value to those under the retiree's existing coverage, but a retiree
137 or spouse who has a dependent who is not enrolled or eligible to be enrolled in Medicare Part A
138 at no cost shall not be required to transfer to a Medicare health plan if a transfer requires the
139 retiree or spouse to continue the existing family coverage for the dependent in a plan other than a
140 Medicare health plan offered by the governmental unit.

141 (b) Each retiree shall provide the governmental unit, in such form as the governmental
142 unit shall prescribe, such information as is necessary to transfer to a Medicare health plan. If a
143 retiree does not submit the information required, he shall no longer be eligible for his existing
144 health coverage. The governmental unit may from time to time request from a retiree, a retiree's
145 spouse or a retiree's dependent, proof, certified by the federal government, of eligibility or
146 ineligibility for Medicare Part A and Part B coverage.

147 (c) The governmental unit shall pay any Medicare Part B premium penalty assessed by
148 the federal government on the retiree, spouse or dependent as a result of enrollment in Medicare
149 Part B at the time of transfer.

150 PROVISION OF GIC COMPARABLE HEALTH INSURANCE

151 SECTION 18. The fourth paragraph of subsection (a) of section 19 of chapter 32B of the
152 General Laws, as inserted by section 4 of chapter 67 of the acts of 2007, is hereby amended by
153 striking out, in the eighth and twelfth sentences, the figure "70" and inserting in place thereof, in
154 both instances, the following figure:- 50.

155 SECTION 19. Said section 19 of chapter 32B, as so inserted, is hereby further amended
156 by adding the following subsection:-

157 (j) (1) A political subdivision which does not elect to transfer its subscribers to the group
158 insurance commission under subsection (e) or revokes its acceptance or withdraws from the
159 commission under subsection (h) shall be subject to regulations adopted by the secretary of
160 administration and finance creating a process by which to evaluate the subdivision's cost of
161 health care to its employees.

162 (2) Within 7 days after the regulations specified in paragraph (1) have been adopted, and
163 in subsequent years as determined by the regulations, the commission shall submit to the
164 secretary a determination of the average cost per member of the insurance provided by the
165 commission.

166 (3) Within 30 days after these regulations have been adopted, and in subsequent years as
167 determined by the regulations, each political subdivision subject to this subsection shall submit
168 to the secretary of administration and finance documentation of the cost of the health insurance it
169 provides to its members, including the average cost of insurance per member.

170 (4) If the secretary of administration and finance determines within 30 days of receiving
171 this information that a political subdivision is paying an average cost per member that exceeds
172 the amount paid by the commission by more than a percentage determined in the regulations, the
173 secretary shall notify the political subdivision that it shall demonstrate within 90 days that it will
174 take action to reduce its cost to an average cost per member comparable to that paid by the
175 commission.

176 (5) If the political subdivision does not demonstrate within 90 days after it receives this
177 notice that it will adjust its health insurance cost to comply with this section, the secretary shall
178 notify the political subdivision that its general government aid for the following fiscal year shall
179 be adjusted to reflect the difference between the political subdivision's cost of health insurance
180 per employee and the commission's cost of health insurance per employee.

181 VALIDATION OF LOCAL ELECTIONS BY SECRETARY OF STATE

182 SECTION 20. Section 10 of chapter 39 of the General Laws, as appearing in the 2006
183 Official Edition, is hereby amended by adding the following paragraph:-

184 After written application by the board of selectmen, the state secretary may validate or
185 ratify a town meeting, town election and actions taken pursuant to the town meeting or town
186 election, if the secretary determines that inadvertent failure to comply with the procedural
187 requirements of this chapter or of a town by-law or charter did not contradict the fundamental
188 purposes of those procedural requirements and was unlikely to affect the outcome of the town
189 election or town meeting. The state secretary may adopt regulations to carry out this paragraph.

190 LONG-TERM MUNICIPAL LEASES

191 SECTION 21. Section 3 of chapter 40 of the General Laws, as appearing in the 2006
192 Official Edition, is hereby amended by striking out, in line 4, the word “ten” and inserting in
193 place thereof the following figure:- 99.

194 COLLECTIVE BARGAINING AND REGIONAL ENTITIES

195 SECTION 22. The second paragraph of section 4A of chapter 40 of the General Laws, as
196 appearing in the 2006 Official Edition, is hereby amended by adding the following paragraph:- A
197 decision to enter into an intermunicipal agreement under this section, or to join any regional
198 entity, shall not be subject to collective bargaining under chapter 150E.

199 COLLECTIVE PURCHASING BY EDUCATIONAL COLLABORATIVES

200 SECTION 23. Said chapter 40 of the General Laws is hereby amended by inserting after
201 section 4E the following section:-

202 Section 4E1/2.(a) Notwithstanding any general or special law to the contrary, for the
203 benefit of their school programs, education collaboratives, as defined in section 4E, may make

204 purchases from a vendor's contract that has been competitively procured by another state or
205 political subdivision or public entity thereof for the item or items being purchased.

206 (b) These education collaboratives shall not be subject to subsection (c) of section 1 of
207 chapter 30B or section 22A of chapter 7 insofar as those laws preclude out-of-state collective
208 purchases by education collaboratives for a period not to exceed 2 years after the effective date
209 of this section, but those provisions shall apply to any collective purchasing by education
210 collaboratives that occurs more than 2 years after that date.

211 (c) The inspector general shall review the process by which education collaboratives are
212 making out-of-state collective purchases. Education collaboratives participating in out-of-state
213 collective purchasing must submit biannually the following summary information to the office of
214 the inspector general: (1) the entity from which the purchase was made and, if the purchase was
215 from a state, political subdivision or a public entity of another state, what information informed
216 them that the out-of-state entity was a political subdivision or a public entity, (2) a full and
217 complete description of the items purchased, and (3) documentation of savings obtained, with
218 relevant Massachusetts cost comparisons.

219 MUTUAL AID AGREEMENT

220 SECTION 24. Said chapter 40 of the General Laws is hereby amended by inserting after
221 section 4I the following section:-

222 Section 4J. There shall be a Statewide Mutual Aid Agreement, the purpose of which is to
223 create a framework for the provision of mutual aid assistance among the parties to the
224 Agreement in the case of any public safety incident. The assistance to be provided under the
225 Agreement shall include but not be limited to fire service, law enforcement, emergency medical

226 services, transportation, communications, public works, engineering, building inspection,
227 planning and information assistance, mass care, resource support, public health, health and
228 medical services, search and rescue, and any other resource, equipment or personnel that a party
229 to the Agreement may request or provide in anticipation of, or in response to, a public safety
230 incident.

231 Article I. DEFINITIONS

232 As used in this Agreement, the following terms shall have the following meanings:

233 “Agreement”, this Statewide Mutual Aid Agreement established by this section.

234 “Authorized representative”, in the case of a city or town, the mayor, city manager, town
235 manager, town administrator, executive secretary, police chief or on-duty shift commander of the
236 police department, fire chief or on-duty shift commander of the fire department, health director
237 or chair person of the board of health, and the emergency management director. In the case of a
238 governmental unit that is not a city or town, the chief executive officer or on-duty shift
239 supervisor.

240 “Emergency Management Assistance Compact” or “EMAC”, the interstate compact that
241 provides for mutual assistance between the commonwealth and certain other states pursuant to
242 chapter 339 of the acts of 2000.

243 “Employee”, a person employed full time or part time by a governmental unit, a
244 volunteer officially operating under a governmental unit, or a person contractually providing
245 services to a governmental unit.

246 “Governmental unit”, a city, a town, a county, a regional transit authority established
247 under chapter 161B, a water or sewer commission or district established under the provisions of
248 chapter 40N or pursuant to a special law, a fire district, a regional health district established
249 under the provisions of chapter 111, the Massachusetts Port Authority, a regional school district,
250 a law enforcement council, or any other political subdivision of the commonwealth.

251 “Incident command system” or “ICS”, the standardized National Incident Management
252 System (NIMS) that establishes an on-scene management system of procedures for controlling
253 personnel, facilities, equipment and communications from different agencies to work together
254 towards a common goal in an effective and efficient manner. ICS is the chain of leadership and
255 command at the scene of an emergency or other event for which mutual aid assistance is
256 provided.

257 “International Emergency Management Assistance Compact” or “IEMAC”, the
258 international compact that provides for mutual aid between the commonwealth and certain other
259 states and provinces of Canada pursuant to section 58 of chapter 300 of the acts of 2002.

260 “Law Enforcement Council”, a non-profit corporation organized under chapter 180
261 whose directorate includes municipal police chiefs and whose membership includes (a)
262 municipalities whose participation in the council has been authorized by their principal
263 executives, and (b) other law enforcement agencies; and whose purpose is to provide:

264 (1) mutual aid to its members pursuant to mutual aid agreements;

265 (2) mutual aid or requisitions for aid to non-members consistent with section 8G of this
266 chapter or section 99 of chapter 41; and,

267 (3) enhanced public safety by otherwise sharing resources and personnel.

268 “MEMA”, the Massachusetts emergency management agency.

269 “Mutual aid assistance”, cross-jurisdictional provision of emergency services, materials
270 or facilities by agencies or organizations to assist each other when existing resources are or may
271 be inadequate.

272 “Party”, a governmental unit that is a party to the Agreement under this section.

273 “Public safety incident”, an event, emergency or disaster, that threatens or causes harm to
274 public health, safety and/or welfare and that exceeds, or reasonably may be expected to exceed,
275 the response or recovery capabilities of any governmental unit. These events include, but are not
276 limited to, natural and manmade disasters, technological hazards, planned events, civil unrest,
277 health related events and emergencies, acts of terrorism, and trainings and exercises that test and
278 simulate the ability to manage, respond to or recover from any of these events.

279 “Requesting party”, a party that requests aid or assistance from another party pursuant to
280 the Agreement.

281 “Sending party”, a party that renders aid or assistance to another party under the
282 Agreement.

283 Article II. PARTIES TO THE AGREEMENT

284 A. Cities and Towns

285 If a city or town wishes to join the Agreement, the mayor in the case of a city, the city
286 manager in the case of a Plan D or E city, or the town manager, town administrator, or chair of

287 the board of selectmen upon approval by a majority vote of the board of selectmen, may act on
288 behalf of the city or town to join the agreement by notifying the director of MEMA in writing.
289 The municipality shall be a party to the Agreement 30 days after receipt by MEMA of the
290 written notification.

291 If a city or town has joined the Agreement but wishes to opt out of the Agreement, the
292 mayor in the case of a city, the city manager in the case of a Plan D or E city, or the town
293 manager, town administrator, or chair of the board of selectmen upon approval by a majority
294 vote of the board of selectmen in the case of a town, may act on behalf of the city or town to opt
295 out of the Agreement by notifying MEMA in writing. The removal of the municipality from the
296 Agreement shall take effect 10 days after receipt by MEMA of the written notification.

297 B. Other Governmental Units

298 If a governmental unit that is not a city or town wishes to join the Agreement, the chief
299 executive officer of the governmental unit may act on its behalf to join the agreement by
300 notifying the director of MEMA in writing. The governmental unit shall be a party to the
301 Agreement 30 days after receipt by MEMA of the written notification.

302 If a governmental unit has joined the Agreement but wishes to opt out of the Agreement,
303 the chief executive officer of the governmental unit may act on its behalf to opt out of the
304 Agreement by notifying MEMA in writing. The removal of the municipality from the
305 Agreement shall take effect 10 days after receipt by MEMA of the written notification.

306 C. Cities and Towns in Adjoining States

307 A city or town that directly borders a city or town of the commonwealth, but is in another
308 state, may join the Agreement. A duly authorized officer of such a city or town shall provide
309 written notice to the director of MEMA of its intent to join the Agreement together with a valid
310 written certification of the lawfulness of his or her action and authority. The city or town shall
311 be a party to the Agreement 10 days following receipt by MEMA of the written notification.

312 The officer or successor in office of such a city or town in another state that has joined
313 the Agreement may act on behalf of the city or town to remove itself as a party by notifying the
314 director of MEMA in writing of its intent. The removal of the city or town from the Agreement
315 shall take effect 30 days after receipt by MEMA of the written notification.

316 Article III. REQUESTS FOR MUTUAL AID ASSISTANCE

317 A request by a party to receive mutual aid assistance under to the Agreement must be
318 made by an authorized representative of the requesting party and must be communicated to an
319 authorized representative of the sending party or to MEMA. Such a request may be
320 communicated orally or in writing. If communicated orally, the requesting party shall reduce the
321 request to writing and deliver it to the sending party or to MEMA at the earliest possible date,
322 but no later than 72 hours after making the oral request.

323 A party to the Agreement may request mutual aid assistance during, in anticipation of, or
324 as a result of a public safety incident.

325 An oral or written request for mutual aid assistance under the Agreement shall include the
326 following information: (1) a description of the public safety incident; (2) the nature, type and
327 amount of personnel, equipment, materials, supplies or other resources being requested; (3) the
328 manner in which the resources will be used and deployed; (4) a reasonable estimate of the length

329 of time the resources will be needed; (5) the location to which the resources should be deployed;
330 and (6) and the requesting party's point of contact.

331 A party that receives a request for mutual aid assistance shall, to the extent reasonable
332 and practicable under the circumstances, provide and make available the resources requested by
333 the requesting party. However, a party may withhold requested resources to the extent necessary
334 to provide reasonable protection and coverage for its own jurisdiction.

335 Article IV. SUPERVISION; CONTROL; OPERATION OF EQUIPMENT

336 The requesting party shall be responsible for the overall operation, assignment and
337 deployment of resources and personnel provided by a sending party consistent with the NIMS
338 and the Incident Command System. The sending party shall retain direct supervision and
339 command and control of personnel, equipment and resources provided by the sending party
340 unless otherwise agreed to by the requesting party and sending party.

341 During the course of rendering mutual aid assistance under this Agreement, the sending
342 party shall be responsible for the operation of its equipment and for any damage thereto unless
343 the sending party and the requesting party agree otherwise.

344 Article V. COSTS AND REIMBURSEMENT

345 Except as set forth in this Agreement, all expenses incurred by the sending party in
346 rendering mutual aid assistance pursuant to the Agreement shall be paid by the sending party.
347 But a requesting party may agree to pay the expenses incurred by a sending party.

348 A sending party shall document its costs of providing mutual aid assistance under the
349 Agreement, including direct and indirect payroll and employee benefit costs, travel costs, repair

350 costs, and the costs of materials and supplies. A sending party also shall document the use of its
351 equipment, and the quantities of materials and supplies used while providing mutual aid
352 assistance under the Agreement. A sending party shall cooperate with a requesting party in
353 documenting costs associated with providing mutual aid assistance under the Agreement and
354 seeking reimbursement for such costs.

355 Except as set forth in this Agreement, there shall be no expectation of automatic,
356 necessary or contractual reimbursement to a sending party for providing mutual aid assistance
357 under the Agreement. But a requesting party and a sending party may enter into agreements for
358 reimbursement of costs associated with providing mutual aid assistance.

359 Except as otherwise agreed to by the requesting and sending parties, the requesting party
360 shall seek reimbursement under any applicable federal and state disaster assistance programs for
361 the costs of responding to and dealing with the public safety incident, including the mutual aid
362 assistance costs incurred by all sending parties. The requesting party and each sending party
363 shall receive, based on the documented costs of providing mutual aid assistance, its pro rata
364 share of the disaster assistance compensation and reimbursement provided to the requesting
365 party.

366 Article VI. OTHER MUTUAL AID AGREEMENTS

367 This section shall not affect, supersede or invalidate any other statutory or contractual
368 mutual aid or assistance agreements involving parties to the Agreement.

369 A party may enter into supplementary mutual aid agreements with other parties or
370 jurisdictions.

371 In the event of a conflict between the Agreement and any lawful supplementary or
372 preexisting statutory or contractual mutual aid assistance agreement, the supplementary or
373 preexisting agreement shall take precedence over the Agreement.

374 Article VII. POWERS, LICENSES, PERMITS

375 While providing mutual aid assistance under the Agreement in the geographical
376 jurisdiction or location of a requesting party, employees of a sending party shall be afforded the
377 same powers, duties, rights and privileges as they are afforded in the sending party's
378 geographical jurisdiction or location.

379 Employees of a sending party who hold a valid license, certificate, or other permit in their
380 geographical jurisdiction evidencing the meeting of qualifications for professional, mechanical
381 or other skills, shall be considered similarly licensed, certified or permitted in the requesting
382 party's geographical jurisdiction or location during the time that they are providing mutual aid
383 assistance under the Agreement.

384 Article VIII. WAGES & COMPENSATION

385 Employees of a sending party, while providing mutual aid assistance under this
386 Agreement, shall receive the same salary, including overtime, that they would be entitled to
387 receive if they were operating in their own geographical jurisdiction. In the absence of an
388 agreement to the contrary, the sending party shall be responsible for, and pay, all such salary
389 expenses, including overtime.

390 Article IX. LIABILITY

391 In transit to, returning from, and while providing mutual aid assistance under the
392 Agreement in the requesting party's jurisdiction or location, employees of a sending party shall
393 have the same rights of defense, immunity and indemnification that they otherwise would have
394 under the law if they were acting within the scope of their employment under the direction of
395 their employer. A sending party shall provide to, and maintain for, each of its employees who
396 provide mutual aid assistance under the Agreement the same indemnification, defense, right to
397 immunity, employee benefits, death benefits, worker's compensation or similar protection, and
398 insurance coverage that would be provided to such employees if they were performing similar
399 services in the sending party's jurisdiction.

400 Each party to the Agreement waives all claims and causes of action against all other
401 parties that may arise out of their activities while rendering or receiving mutual aid assistance
402 under this Agreement, including travel outside of its jurisdiction.

403 Each requesting party shall defend, indemnify and hold harmless each sending party from
404 all claims by third parties for property damage or personal injury which may arise out of the
405 activities of the sending party or its employees, including travel, of providing mutual aid
406 assistance under the Agreement.

407 Article X. EMERGENCY MANAGEMENT ASSISTANCE COMPACTS

408 The director of MEMA or the director's designee shall be the person authorized under
409 EMAC and IEMAC to (i) receive, coordinate, and answer all requests to the commonwealth to
410 provide mutual aid assistance to another state or country pursuant to EMAC and IEMAC, and (ii)
411 make and coordinate all requests on behalf of the commonwealth to another state or country to
412 receive mutual aid assistance pursuant to EMAC and IEMAC.

413 MEMA shall be the agency of the commonwealth authorized to dispatch resources of the
414 commonwealth or of a governmental unit to another state or country to provide mutual aid
415 assistance pursuant to EMAC and IEMAC. Employees of a governmental unit who, at the
416 request and with the approval of MEMA, render mutual aid assistance to another state or country
417 pursuant to EMAC or IEMAC shall be considered to be emergency forces and officers of the
418 commonwealth for the limited purpose of effectuating the purposes of EMAC and IEMAC.

419 Employees of the commonwealth or a governmental unit who, at the request and with the
420 approval of MEMA, render mutual aid assistance to another state or country pursuant to EMAC
421 or IEMAC shall, except as otherwise provided for in this Agreement or in EMAC or IEMAC, be
422 provided the same compensation, rights, responsibilities, benefits and protections that they would
423 be entitled to receive if they were operating in their own geographical jurisdiction.

424 The commonwealth shall reimburse each governmental unit for the reasonable expenses
425 incurred in rendering mutual aid assistance under EMAC or IEMAC at the request and with the
426 approval of MEMA, including direct and indirect payroll costs, overtime costs, travel costs,
427 repair costs, replacement costs, costs of materials and supplies, and injury or death benefits.

428 REVIEW OF ASSESSMENT CERTIFICATION SCHEDULE

429 SECTION 25. Section 56 of said chapter 40, as so appearing, is hereby amended by
430 adding the following paragraph:-

431 Notwithstanding the first paragraph or any other general or special law, the commissioner
432 may, from time to time, issue a revised schedule for the year in which he shall certify whether
433 the board of assessors is assessing property at full and fair cash valuation. After the schedule is
434 issued, a city or town may classify in the manner set forth in this section for any year before the

435 next year of certification established in the schedule for the city or town. In arranging the
436 schedule the commissioner shall, so far as practicable and appropriate, consider but not be
437 limited to the following goals: balancing the number of certification reviews conducted in each
438 year of the triennial period, facilitating and implementing joint or cooperative assessing
439 agreements or districts, assisting boards of assessors to comply with any minimum standards of
440 assessment performance established under section 1 of chapter 58 and producing uniformity in
441 the valuation, classification and assessment of property within each city or town and throughout
442 the commonwealth.

443 JOINT OR REGIONAL ASSESSING AGREEMENTS

444 SECTION 26. Chapter 41 of the General Laws is hereby amended by striking out section
445 30B, as appearing in the 2006 Official Edition, and inserting in place thereof the following
446 section:-

447 Section 30B. (a) Notwithstanding any general or special law, or any municipal charter,
448 vote, bylaw, or ordinance, any 2 or more cities and towns may by vote of their legislative bodies
449 enter into an agreement for joint or cooperative assessing, classification and valuation of
450 property. Such agreement shall be for a term not to exceed 25 years and provide for:

451 (1) the division, merger or consolidation of administrative functions between or among
452 the parties, or the performances thereof by one city or town on behalf of all the parties;

453 (2) the financing of the joint or cooperative undertaking;

454 (3) the rights and responsibilities of the parties with respect to the direction and
455 supervision of the work to be performed and with respect to the administration of the assessing

456 office including the receipt and disbursement of funds, the maintenance of accounts and records
457 and the auditing of accounts;

458 (4) annual reports of the assessor to the constituent parties;

459 (5) the duration of the agreement and procedures for amendment, withdrawal or
460 termination thereof; and

461 (6) any other necessary or appropriate matter.

462 (b) An agreement under this section may also provide for the formation of a single
463 assessing department for the purpose of employing assistant assessors and necessary staff and
464 performing all administrative functions. An agreement may also vest in 1 person, the board of
465 assessors of 1 of the parties or a regional board of assessors comprised of at least 1 representative
466 from each of the parties and selected in the manner set forth in the agreement all the powers and
467 duties of the boards of assessors and assessing departments of the parties. In that case, the
468 existing boards of assessors of the other parties, or of all the parties if their assessors' powers and
469 duties are vested in 1 person, shall terminate in accordance with section 2 for the duration of the
470 agreement. Unless the agreement provides for the board of assessors of 1 of the parties to serve
471 as the assessors for all parties, or 1 city or town to act on behalf of all parties, the agreement shall
472 designate an appointing authority representing all of the parties, which shall be responsible for
473 the appointment of an assessor, designate to the extent required by the agreement, the appointing
474 authority for any assistant assessors and other staff, and in the case of withdrawal or termination
475 of the agreement, determine the employment of any employee of one of the parties that became
476 part of a single assessing department. Subject to the rules and regulations established by the
477 commissioner of revenue pursuant to section 1 of chapter 58, the agreement shall provide for

478 qualifications, terms and conditions of employment for the assessor and employees of his office.
479 The agreement may provide for inclusion of the assessor and said employees in insurance,
480 retirement programs and other benefit programs of one of the constituent parties, but all parties
481 to the agreement shall be responsible for paying a proportionate share of the current and future
482 costs of benefits associated with the appointment or employment of all persons performing
483 services for them during the duration of the agreement. Any city or town party to such an
484 agreement shall include employees under the joint assessing agreement in such programs in
485 accordance with the terms of the agreement.

486 (c) Cities and towns may become parties to any existing agreement with the approval of
487 the other parties.

488 (d) No agreement or amendment to an agreement for joint or cooperative assessing made
489 pursuant to this section shall take effect until it has been approved in writing by the
490 commissioner of revenue.

491 FLEXIBILITY IN MUNICIPAL BORROWING

492 SECTION 27. Section 7 of chapter 44 of the General Laws, as so appearing, is hereby
493 amended by inserting after the word “specified”, in line 3, the following words: - or, except with
494 respect to clauses (11), (16), (18), (21) and (22), within such longer period not to exceed 30 years
495 based upon the maximum useful life of the public work, improvement or asset being financed, as
496 determined in accordance with guidelines established by the division of local services of the
497 department of revenue.

498 SECTION 28. Said section 7 of said chapter 44, as so appearing, is hereby further
499 amended by striking out in lines 50 to 53 the words “or for such maximum term, not exceeding

500 15 years, based upon the maximum useful life of the equipment as determined by the board of
501 selectmen or the mayor or city manager of the city or town”.

502 SECTION 29. Said section 7 of said chapter 44, as so appearing, is hereby further
503 amended by inserting after clause (31) the following clause:-

504 (32) For any other public work, improvement or asset not specified in any of the above
505 clauses, with a maximum useful life of at least 5 years, determined as provided in the first
506 sentence of this section, 5 years.

507 SECTION 30. Section 8 of said chapter 44, as so appearing, is hereby amended by
508 inserting after the word “specified”, in line 3, the following words: - or except with respect to
509 clauses (1), (2), (3A), (5), (6), (7), (9) and (19), within such longer period not to exceed 30 years
510 based upon the maximum useful life of the public work, improvement or asset being financed as
511 determined in accordance with guidelines established by the division of local services of the
512 department of revenue.

513 SECTION 31. Said section 8 of said chapter 44, as so appearing, is hereby further
514 amended by striking out, in lines 77 and 78, the words “a board composed of the attorney
515 general, the state treasurer and the director” and inserting in place thereof the following words: -
516 the municipal finance oversight board.

517 SECTION 32. Said section 8 of said chapter 44, as so appearing, is hereby further
518 amended by inserting after the word “vote”, in line 190, the following words: - , provided,
519 however, that debt under clause (9) of this section may be authorized by the treasurer of a city,
520 with the approval of the official whose approval is required by the city charter in the borrowing
521 of money, the treasurer of a town with a town council form of government, with the approval of

522 the official whose approval is required by the town charter in the borrowing of money, the
523 treasurer of a town without a town council form of government, with the approval of the board of
524 selectmen, and the treasurer of a district, with the approval of the prudential committee, if any,
525 otherwise of the commissioners.

526 SECTION 33. Said chapter 44 is hereby further amended by striking out section 19, as so
527 appearing, and inserting in place thereof the following section:-

528 Section 19. Cities, towns and districts shall not issue any notes payable on demand, and
529 they shall provide for the payment of all debts, except temporary loans incurred under sections 4,
530 6, 6A, 8C, and 17, or under section 3 of chapter 74 of the acts of 1945, by annual payments that
531 will extinguish the same at maturity, and so that the first of these annual payments on account of
532 any serial loan shall be made not later than the end of the next complete fiscal year commencing
533 after the date of the bonds or notes issued for the serial loan, and shall be arranged so that for
534 each issue the amounts payable in the several years for principal and interest combined shall be
535 as nearly equal as practicable in the opinion of the officers authorized to issue the bonds or notes,
536 or in the alternative, in accordance with a schedule providing a more rapid amortization of
537 principal; and these annual amounts, together with the interest on all debts, shall, without further
538 vote, be assessed until the debt is extinguished.

539 SECTION 34. Section 21A of said chapter 44, as so appearing, is hereby amended by
540 inserting after the word "law", in line 10, the following words: - , and provided further that no
541 order or vote authorizing the issuance of refunding bonds or notes shall be subject to any
542 referendum provisions contained in any general or special law, any city or town charter, any city
543 ordinance or town by-law, or other provision.

544 SECTION 35. Section 22 of said chapter 44, as so appearing, is hereby amended by
545 adding the following sentence: - Notwithstanding the above, the selectmen may delegate to the
546 town treasurer the approval of the rate or rates of interest with any limitations that the selectmen
547 determine to be in the best interests of the town.

548 SECTION 36. Section 22A of said chapter 44, as so appearing, is hereby amended by
549 striking out the first sentence and inserting in place thereof the following sentence: - Bonds or
550 notes issued by a city may be secured in whole or in part by insurance or by letters or lines of
551 credit or other credit facilities, provided that the city treasurer and mayor or city manager, as
552 applicable, determine that issuing bonds or notes on this basis is in the best interests of the city.

553 SECTION 37. Section 22B of said chapter 44 is hereby repealed.

554 ELIMINATION OF FEE FOR STATE HOUSE NOTES

555 SECTION 38. Section 26 of said chapter 44 is hereby repealed.

556 STREAMLINED ABATEMENT PROCESS

557 SECTION 39. Section 8 of chapter 58 of the General Laws, as so appearing, is hereby
558 amended by striking out the second and third paragraphs and inserting in place thereof the
559 following paragraph:-

560 The commissioner shall make, and from time to time revise, rules and regulations
561 necessary for establishing an expedited procedure for granting authority to abate taxes,
562 assessments, rates, charges, costs or interest under this section in such cases as he determines are
563 in the public interest and shall from time to time for such periods as he considers appropriate
564 authorize the assessors or the board or officer assessing the tax, assessment, rate or charge, to

565 grant these abatements. No abatement authorized by these procedures shall be granted unless the
566 assessors or board or officer shall certify, in writing, under pains and penalties of perjury that the
567 procedures have been followed. The commissioner shall require yearly reports and audits of
568 these abatements by assessors or boards or officers that the commissioner considers necessary to
569 ensure that any authority granted under this paragraph has been properly exercised, and shall
570 withdraw this grant of authority to any particular assessors, board or officer upon his written
571 determination that the authority has been improperly exercised. The commissioner may make,
572 and from time to time revise, reasonable rules and regulations that he considers necessary to
573 carry out this paragraph.

574 AUDIT OF PERSONAL PROPERTY RETURNS

575 SECTION 40. Section 29 of chapter 59 of the General Laws, as so appearing, is hereby
576 amended by striking out, in line 20, the words “”thirty days after the mailing of the tax bills” and
577 inserting in place thereof the following words”- the last day for filing an application for
578 abatement of the tax.

579 SECTION 41. Said chapter 59 is hereby further amended by inserting after section 31 the
580 following section:-

581 Section 31A. For the purpose of verifying that any person required to file a true list of
582 taxable personal property under section 29 has made a complete and accurate accounting of that
583 property, the assessors may at any time within 3 years after the date the list was due, or the date
584 the list was filed, whichever is later, examine the books, papers, records and other data of the
585 person required to file the list. The assessors may compel production of books, papers, records
586 and other data of the person through issuance of a summons served in the same manner as

587 summonses for witnesses in criminal cases issued on behalf of the commonwealth, and all
588 provisions of law relative to summonses in such cases shall, so far as applicable, apply to
589 summonses issued under this section. Any justice of the supreme judicial court or of the superior
590 court may, upon the application of the assessors, compel the production of books, papers,
591 records, and other data in the same manner and to the same extent as before the said courts.

592 SECTION 42. Section 32 of said chapter 59, as so appearing, is hereby amended by
593 striking out the first sentence and inserting in place thereof the following 2 sentences:-

594 Lists filed under section 29 and books, papers, records and other data obtained under
595 section 31A, shall be open to the inspection of the assessors, the commissioner, the deputies,
596 clerks and assistants of either the assessors or the commissioner and any designated private
597 auditor of the commissioner or the assessors as may have occasion to inspect the lists, books,
598 papers, records and other data in the performance of their official, contractual or designated
599 duties, but so much of the lists, books, papers, records and other data as shows the details of the
600 personal estate shall not be open to any other person except by order of a court. For purposes of
601 this section, a designated private auditor shall be an individual, corporation or other legal entity
602 selected by the commissioner or any city or town to value personal property or perform an audit
603 which includes the assessing department of a city or town under any legal authority, including
604 the examination of records under section 31A, an audit under sections 40 or 42A of chapter 44 or
605 an investigation under section 46A of chapter 44.

606 SECTION 43. Said chapter 59 of the General Laws, as so appearing, is hereby further
607 amended by inserting after section 42 the following section:-

608 Section 42A. For the purpose of verifying that any owner of a pipeline or a telephone or
609 telegraph company required to make a return under section 38A or 41 has made a complete and
610 accurate accounting of the property required to be returned, the commissioner shall have all the
611 powers and remedies provided by section 31A to assessors of cities and towns. If the
612 commissioner reasonably believes, as a result of an examination of books, papers, records, and
613 other data or otherwise, that taxable personal property for a fiscal year was not valued or was
614 incorrectly valued, the commissioner may, not later than 3 years and 6 months after the date the
615 return was due, or the date the return was filed, whichever is later, certify an amended valuation
616 to the owner of the pipeline or telephone or telegraph company and boards of assessors of the
617 cities and towns where the property was subject to taxation for that year. Not later than 2 months
618 after the date of the amended certification, the assessors shall assess and commit to the collector
619 with their warrant for collection an additional tax to the owner of the pipeline or telephone or
620 telegraph company. Any owner or company aggrieved by the assessment of the additional tax
621 may, within 1 month after the bill or notice of the additional assessment is first sent, appeal the
622 valuation to the appellate tax board. The appeal shall name as appellees the commissioner and
623 board of assessors. Except as otherwise provided in this section, the hearing and appeal before
624 the appellate tax board shall proceed in the same manner as an appeal of the valuations originally
625 certified by the commissioner.

626 SECTION 44. Section 61 of said chapter 59, as so appearing, is hereby amended by
627 inserting after the word “twenty-nine”, in line 4, the following words:- , and complied with any
628 requests by the assessors to examine books, papers, records, and other data under section 31A.

629 SECTION 45. Said section 61 of chapter 59, as so appearing, is hereby further amended
630 by inserting after the word “twenty-nine”, in line 6, the following words:- , or the person has not

631 complied with any requests by the assessors to examine books, papers, records, and other data
632 under section 31A.

633 SECTION 46. Section 75 of said chapter 59, as so appearing, is hereby amended by
634 striking the first sentence and inserting in place thereof the following 3 sentences:-

635 If any parcel of real property or the personal property of a person has been
636 unintentionally omitted from the annual assessment of taxes due to clerical or data processing
637 error or other good faith reason, or if the personal property of a person was omitted from the
638 annual assessment of taxes but discovered upon an examination of books, papers, records, and
639 other data under section 31A, the assessors shall in accordance with any rules, regulations and
640 guidelines as the commissioner may prescribe, assess such person for such property. Except for
641 personal property found after an examination under section 31A which shall be made no later
642 than 3 years and 6 months after the date the true list in which such property should have been
643 returned was due, or the date the return was filed, whichever is later, no such assessment shall be
644 made later than June 20 of the taxable year, or 90 days after the date on which the tax bills are
645 mailed, whichever is later. The assessors shall annually, not later than June 30 of the taxable
646 year, or 100 days after the date on which the tax bills are mailed, if mailed after March 22, return
647 to the commissioner a statement showing the amounts of additional taxes so assessed.

648 SECTION 47. Section 76 of said chapter 59, as so appearing, is hereby amended by
649 inserting after the word “reason”, in line 3, the following words:- , or due to discovery upon an
650 examination of books, papers, records, and other data under section 31A that the property was
651 not accurately or properly reported.

652 FLEXIBILITY IN REGIONAL SCHOOL DISTRICT BORROWING

653 SECTION 48. Section 16 of chapter 71 of the General Laws, as so appearing, is hereby
654 amended by striking out the first paragraph of clause (d) and inserting in place thereof the
655 following paragraph: -

656 (d.) To incur debt for the purpose of acquiring land and constructing, reconstructing,
657 adding to, and equipping a school building or buildings or for the purpose of remodeling and
658 making extraordinary repairs to a school building or buildings and for the construction of
659 sewerage systems and sewerage treatment and disposal facilities, or for the purchase or use of
660 such systems with municipalities, and for the purpose of purchasing department equipment; or
661 for the purpose of constructing, reconstructing or making improvements to outdoor playground,
662 athletic or recreational facilities; or for the purpose of constructing, reconstructing or resurfacing
663 roadways and parking lots; or for the purpose of any other public work or improvement of a
664 permanent nature required by the district; or for the purpose of any planning, architectural or
665 engineering costs relating to any of the above purposes; provided, however that written notice of
666 the amount of the debt and of the general purposes for which it was authorized shall be given to
667 the board of selectmen in each of the towns comprising the district not later than 7 days after the
668 date on which the debt was authorized by the district committee; and no debt may be incurred
669 until the expiration of 60 days after the date on which the debt was authorized; and before the
670 expiration of this period any member town of the regional school district may hold a town
671 meeting for the purpose of expressing disapproval of the amount of debt authorized by the
672 district committee, and if at that meeting a majority of the voters present and voting express
673 disapproval of the amount authorized by the district committee, the debt shall not be incurred and
674 the district school committee shall prepare another proposal which may be the same as any prior
675 proposal and an authorization to incur debt therefor. Debt incurred under this section shall be

676 payable within 30 years, but no such debt shall be issued for a period longer than the maximum
677 useful life of the project being financed as determined in accordance with guidelines established
678 by the division of local services of the department of revenue.

679 LOCAL LICENSING AUTHORITY DISCRETION TO ESTABLISH QUOTA

680 SECTION 49. Chapter 138 of the General Laws is hereby amended by striking out
681 section 17, as appearing in the 2006 Official Edition, and inserting in place thereof the following
682 section:-

683 Section 17. The legislative body of each city or town that has voted to grant licenses for
684 the sale of alcoholic beverages as provided in section 11 shall determine the number of licenses
685 issued in the city or town under sections 12 and 15 . Cities or towns that have voted to grant
686 licenses as provided in section 11 may grant seasonal licenses under section 12 in a number
687 determined by the legislative body.

688 SECTION 50. Sections 17A, 7B and 17C of said chapter 138 are hereby repealed.

689 SECTION 51. The number of licenses for the sale of alcoholic beverages allowed by
690 prior law shall continue in force until changed by the legislative body under section 17 of chapter
691 138 of the General Laws.

692 INCREASED THRESHOLD FOR CONSTRUCTION BONDS

693 SECTION 52. Section 29 of chapter 149 of the General Laws, as so appearing, is hereby
694 amended by striking out, in lines 6 to 7, the words “in the case of the commonwealth is more
695 than five thousand dollars, and in any other case is more than two thousand dollars” and inserting
696 in place thereof the following words:- is more than \$25,000.

697 SEPARATE TAXATION OF CONDO DEVELOPMENT RIGHTS/OTHER
698 INTERESTS

699 SECTION 53. Section 14 of chapter 183A of the General Laws, as so appearing, is
700 hereby amended by inserting after the first sentence the following 2 sentences:-

701 Any reserved development right or other interest in those areas and facilities that is
702 adverse to the interests of unit owners in the areas and facilities shall be separately assessed and
703 taxed to the owner of the adverse interest. The lien for those taxes shall attach to the interest so
704 assessed and, to the extent the interest expires or is otherwise extinguished, to units in the
705 condominium created after the assessment of the interest, but not to units against which property
706 taxes were separately assessed in the same fiscal year the interest was assessed.

707 RETIREMENT SYSTEM FUNDING RELIEF

708 SECTION 54. Notwithstanding any general or special law to the contrary, the actuary of
709 the public employee retirement administration commission may establish appropriations in fiscal
710 years 2010 and 2011 that are equal to the appropriations made in fiscal year 2009. In any system
711 which chooses to conduct an actuarial valuation as of January 1, 2009, the actuary may establish
712 the following appropriations in fiscal years 2010 to 2012: (a) in fiscal year 2010, an
713 appropriation may be established that is less than the appropriation made in fiscal year 2009 but
714 at least 90 per cent of the appropriation made in fiscal year 2009; (b) in fiscal year 2011, an
715 appropriation may be established that is less than the appropriation made in fiscal year 2009 but
716 at least 95 per cent of the appropriation made in fiscal year 2009; and (c) in fiscal year 2012, an
717 appropriation may be established that is equal to the appropriation made in fiscal year 2009.

718 AMORTIZATION OF FY 09 REVENUE DEFICIT

719 SECTION 55. Notwithstanding section 23 of chapter 59 of the General Laws, or any
720 other special or general law, any city or town may amortize over the 3 fiscal years 2010, 2011
721 and 2012, in equal installments or more rapidly, an amount of its fiscal year 2009 revenue deficit
722 not to exceed the amount of reductions in local aid made by the governor under section 9C of
723 chapter 29 of the General Laws. The commissioner of revenue may allow a city or town that
724 have not yet set its tax rates for fiscal year 2009 to use as an estimated revenue in determining its
725 fiscal year 2009 tax rate the amount of local aid appropriated in the state budget, without any
726 decrease on account of reductions made by the governor under section 9C. The local
727 appropriating authority as defined in section 21C of chapter 59 of the General Laws shall adopt a
728 deficit amortization schedule before the setting of the municipal tax rate, consistent with the first
729 sentence of this section. The commissioner of revenue may issue guidelines or instructions for
730 reporting the amortization of deficits authorized by this section.

731 CONDO DEVELOPMENT RIGHTS EFFECTIVE DATE

732 SECTION 56. Section 53 shall take effect on January 1, 2009.