

HOUSE No. 4444

The Commonwealth of Massachusetts

In the Year Two Thousand Ten

An Act An Act Making Appropriations for the Fiscal Year 2010 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects..

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. To provide for supplementing certain items in the general appropriation
2 act and other appropriation acts for fiscal year 2010, the sums set forth in section 2 are hereby
3 appropriated from the General Fund unless specifically designated otherwise in this act or in
4 those appropriation acts, for the several purposes and subject to the conditions specified in this
5 act or in those appropriation acts, and subject to the laws regulating the disbursement of public
6 funds for the fiscal year ending June 30, 2009. These sums shall be in addition to any amounts
7 previously appropriated and made available for the purposes of those items.

8 SECTION 2.

9 TREASURER AND RECEIVER-GENERAL

10 Office of the Treasurer and Receiver-General

11 0612-0105 \$200,000

12 OFFICE OF THE STATE COMPTROLLER

13 Office of the State Comptroller

14 1599-3384 \$2,500,000

15 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

16 Department of Veterans' Services

17 1410-0400 \$2,113,000

18 Division of Medical Assistance

19 4000-0600 \$107,107,510

20 4000-0700 \$92,829,490

21 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

22 Department of Correction

23 8900-0001 \$8,000,000

24 SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to
25 provide for an alteration of purpose for current appropriations, and to meet certain requirements
26 of law, the sums set forth in this section are hereby appropriated from the General Fund unless
27 specifically designated otherwise in this section, for the several purposes and subject to the
28 conditions specified in this section, and subject to the laws regulating the disbursement of public
29 funds for the fiscal year ending June 30, 2010. These sums shall be in addition to any amounts
30 previously appropriated and made available for the purposes of those items.

31 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

32 Office of the Secretary of Administration and Finance

33 1599-0030 For a reserve for election costs including but not limited to special election
34 costs for municipalities; provided, that any unexpended funds from this line item shall be made
35 available in fiscal year 2011 \$7,200,000

36 1599-1027 For a reserve for reimbursement to certain employees of the
37 commonwealth for certain increases in health care cost-sharing expenditures \$6,821,690

38 1599-1980 For a reserve for collective bargaining agreements ratified by employee
39 organizations during fiscal year 2010; provided, that the secretary of administration and finance
40 may transfer funds from this reserve to other items to implement such ratified agreements and
41 shall notify the house and senate committees on ways and means in writing within 30 days after
42 any such transfer; and provided further, that a transfer from this reserve to implement such a
43 ratified agreement shall constitute approval of that agreement under section 7 of chapter 150E of
44 the General Laws without further action by the general court \$125,000

45 1599-4281 For a reserve to meet the fiscal year 2010 costs of salary adjustments and
46 other economic benefits authorized by the collective bargaining agreement between the
47 Commonwealth of Massachusetts and the National Association of Government Employees, and
48 to meet the fiscal year 2010 costs of salary adjustments and other economic benefits necessary to
49 provide equal adjustments and benefits to employees employed in confidential positions which
50 otherwise would be covered by this agreement; provided, that the personnel administrator, with
51 the approval of the secretary of administration and finance, shall determine these adjustments
52 and benefits for the confidential employees in accordance with the collective bargaining
53 agreement then in effect which otherwise would cover these positions; and provided further, that

54 the secretary may transfer from the sum appropriated in this item to other items of appropriation
55 and allocations thereof for fiscal year 2010 amounts that are necessary to meet these costs where
56 the amounts otherwise available are insufficient for the purpose, in accordance with a transfer
57 plan which shall be filed in advance with the house and senate committees on ways and
58 means....25,810

59 1599-4282 For a reserve to meet the fiscal year 2010 costs of salary adjustments and
60 other economic benefits authorized by the collective bargaining agreement between the
61 Commonwealth of Massachusetts and the Service Employees International Union, Local 509,
62 and to meet the fiscal year 2010 costs of salary adjustments and other economic benefits
63 necessary to provide equal adjustments and benefits to employees employed in confidential
64 positions which otherwise would be covered by this agreement; provided, that the personnel
65 administrator, with the approval of the secretary of administration and finance, shall determine
66 these adjustments and benefits for the confidential employees in accordance with the collective
67 bargaining agreement then in effect which otherwise would cover these positions; and provided
68 further, that the secretary may transfer from the sum appropriated in this item to other items of
69 appropriation and allocations thereof for fiscal year 2010 amounts that are necessary to meet
70 these costs where the amounts otherwise available are insufficient for the purpose, in accordance
71 with a transfer plan which shall be filed in advance with the house and senate committees on
72 ways and means \$1,912,542

73 1599-4283 For a reserve to meet the fiscal year 2010 costs of salary adjustments and
74 other economic benefits authorized by the collective bargaining agreement between the
75 Commonwealth of Massachusetts and the American Association of Federal, State, County and
76 Municipal Employees, Council 93, and to meet the fiscal year 2010 costs of salary adjustments

77 and other economic benefits necessary to provide equal adjustments and benefits to employees
78 employed in confidential positions which otherwise would be covered by this agreement;
79 provided, that the personnel administrator, with the approval of the secretary of administration
80 and finance, shall determine these adjustments and benefits for the confidential employees in
81 accordance with the collective bargaining agreement then in effect which otherwise would cover
82 these positions; and provided further, that the secretary may transfer from the sum appropriated
83 in this item to other items of appropriation and allocations thereof for fiscal year 2010 amounts
84 that are necessary to meet these costs where the amounts otherwise available are insufficient for
85 the purpose, in accordance with a transfer plan which shall be filed in advance with the house
86 and senate committees on ways and means \$21,137

87 Sex Offender Registry Fee

88 SECTION 3. Section 178Q of chapter 6 of the General Laws, as so appearing, is hereby
89 amended by striking out, in lines 23 and 24, the words “by the sex offender registry board and
90 shall be transmitted to the treasurer for deposit into the General Fund”, and inserting in place
91 thereof the following words:- and retained by the sex offender registry board.

92 Technical Fix for Life Sciences Tax Incentive Program

93 SECTION 4. (A) Section 5 of chapter 23I of the General Laws is hereby amended by
94 striking out subsection (d) and inserting in place thereof the following subsection:-

95 (d) There shall be established a life sciences tax incentive program. The center, in
96 consultation with the department, may annually authorize incentives, including incentives carried
97 forward, refunded or transferred, pursuant to the following: subsection (m) of section 6 of
98 chapter 62, subsection (n) of said section 6 of said chapter 62, paragraph 17 of section 30 of

99 chapter 63, section 31M of said chapter 63, paragraph 6 of subsection (f) of section 38 of said
100 chapter 63, the fourth paragraph of section 38C of said chapter 63, subsection (j) of section 38M
101 of said chapter 63, section 38U of said chapter 63, section 38V of said chapter 63, section 38W
102 of said chapter 63, the third paragraph of section 42B of said chapter 63, and subsection (xx) of
103 section 6 of chapter 64H, in a cumulative amount, including the current year cost of incentives
104 allowed in previous years, that shall not exceed \$25,000,000 annually. The center may, in
105 consultation with the department, limit any incentive or incentives to a specific dollar amount or
106 time duration, or in any other manner deemed appropriate by the department; provided, however,
107 that the department shall only allocate said incentives among commonwealth certified life
108 sciences companies pursuant to subsection (b) and shall award said tax incentives pursuant to
109 subsection (c).

110 The center shall provide an estimate to the secretary of administration and finance of the
111 tax cost of extending benefits to a proposed project before certification, as approved by the
112 commissioner of revenue, based on reasonable projections of project activities and costs. Tax
113 incentives shall not be available to any certified life sciences company unless expressly granted
114 by the secretary of administration and finance in writing.

115 (B) Sections 14 and 52 of chapter 130 of the acts of 2008 are hereby repealed.

116 (C) This section shall take effect as of January 1, 2009.

117 State Use of Owner Controlled Insurance Programs

118 SECTION 5. Chapter 30 of the General Laws is hereby amended by inserting after
119 section 39S the following section:-

120 Section 39T. Notwithstanding section 8 of chapter 268A, the following agencies and
121 authorities may implement competitively procured owner controlled insurance programs, and
122 may permit the use of contractor controlled insurance programs, on projects having estimated
123 construction costs equal to or greater than \$50,000,000: the division of capital asset
124 management and maintenance, the department of transportation, the Massachusetts Port
125 Authority, the Massachusetts Water Resources Authority, the Massachusetts State Colleges
126 Building Authority, and the University of Massachusetts Building Authority.

127 Boston Teachers Retirement Funding

128 SECTION 6. (A) Section 1 of chapter 32 of the General Laws, as amended by sections 1
129 to 3 of chapter 21 of the acts of 2009, is hereby further amended by striking out the definition of
130 "Commonwealth's pension liability" and inserting in place thereof the following definition:-

131 "Commonwealth's pension liability", the financial obligation of the commonwealth to pay
132 all retirement benefits pursuant to this chapter for the state employees' retirement system, the
133 teachers' retirement system, for teachers employed by the city of Boston and for the
134 Commonwealth's share of the administrative cost of the State-Boston retirement system, and to
135 reimburse local retirement systems for cost of living adjustments pursuant to section 102 and
136 including any other pension obligations of a system or of the commonwealth relative to future
137 pension liabilities which the commonwealth may assume by general or special law on behalf of
138 any system other than the state employees' retirement system, the teachers' retirement system and
139 for teachers employed by the city of Boston, and the commonwealth's financial obligations
140 which are associated with cost-of-living adjustments or other benefits for members of systems

141 other than the state employees' retirement system and the teachers' retirement system who are not
142 teachers employed by the city of Boston.

143 (B) The definition of "Commonwealth's Pension Liability Fund" in said section 1 of
144 chapter 32, as appearing in the 2008 Official Edition, is hereby amended by striking out, in line
145 134, the words "and teachers' retirement systems" and inserting in place thereof the following
146 words:- retirement system, the teachers' retirement system and State-Boston retirement system
147 on behalf of teachers who are members of said system.

148 (C) Said section 1 of chapter 32, as so appearing, is hereby further amended by striking
149 out , in lines 533 to 538, the words "; provided, that "teacher" shall not be deemed to include, nor
150 shall sections one to twenty-eight inclusive apply, to any person who is a teacher in the public
151 schools of the city of Boston, except to such a teacher who on September first, nineteen hundred
152 and twenty-three, was employed by the city of Boston and was then a member of the teachers'
153 retirement system".

154 (D) Section 2 of said chapter 32, as so appearing, is hereby amended by inserting after the
155 words "system", in line 23, the following words:- ,but any teacher employed by the school
156 committee of the city of Boston shall be included in the State-Boston retirement system.

157 (E) Section 20 of said chapter 32, as so appearing, is hereby amended by inserting after
158 the word "town", in line 17, the following words:- ,except the city of Boston,.

159 (F) Said section 20 of said chapter 32, as so appearing, is hereby further amended by
160 striking out, in lines 24 to 27, the words "or under the State-Boston retirement system, and the
161 chairman or secretary of the school committee of such city or town, or the chairman or executive
162 officer of the Boston retirement board," and inserting in place thereof the following words:-

163 and the chairman or secretary of the school committee of such city or town.

164 (G) Section 22 of said chapter 32, as so appearing, is hereby amended by inserting after
165 the first sentence the following sentence:- The State-Boston retirement system shall establish
166 said funds to credit assets received, acquired or held attributable to non-teacher members of said
167 system and shall also establish said funds to credit assets received, acquired or held attributable
168 to teachers who are members of said system.

169 (H) Said section 22 of said chapter 32, as so appearing, is hereby further amended by
170 striking out, in lines 789 to 790, the words "and the teachers' retirement system" and inserting in
171 place thereof the following words:-, the teachers' retirement system and the State-Boston
172 retirement system; and by striking out, in lines 790 to 791, the words "and the teachers'
173 retirement board" and inserting in place thereof the following words:- , the teachers' retirement
174 board and the State-Boston retirement system for the purpose of funding their teacher retirement
175 benefits.

176 (I) Said section 22 of said chapter 32 , as so appearing, is hereby further amended by
177 inserting in subparagraph (i) of paragraph (c) of subdivision (7),after the second sentence, the
178 following 3 sentences:- In addition to the foregoing, the State-Boston retirement system shall
179 furnish to the actuary any information that the actuary requires to determine the amount payable
180 on account of the employment of teachers in the city of Boston. The actuary shall determine the
181 amount payable on account of the employment of such teachers, and a separate amount payable
182 as a result of the employment of all other members of the State-Boston retirement system. The
183 actuary shall specify in a written notice to the State-Boston retirement board the specific amounts

184 payable as a result of the employment of teachers in the city of Boston and of all members of the
185 State-Boston retirement system other than teachers.

186 (J) Subdivision (8) of said section 22 of chapter 32, as so appearing, is hereby amended
187 by striking out the last sentence of paragraph (a) and inserting in place thereof the following
188 sentence:- The assets of the state employees' retirement system, the teachers' retirement system
189 and assets of the State-Boston retirement system attributable to teachers who are members of
190 said system shall be held in the PRIT Fund.

191 (K) Section 23 of said chapter 32, as so appearing, is hereby amended by striking out
192 subdivision (1) and inserting in place thereof the following subdivision:-

193 (1) (a) The funds of the state employees' retirement system, the teachers' retirement
194 system and assets of the State-Boston retirement system attributable to teachers who are
195 members of that system shall be held in the PRIT Fund. The board of each such system shall
196 annually, on or before May first, file in the office of the commissioner, on a form prescribed by
197 the commissioner, a sworn statement of the financial condition of the system as of December
198 thirty-first of the previous year and of all the financial transactions of the system during the
199 previous year. The commissioner may, for cause shown, extend the time for filing any such
200 statement.

201 (b) Notwithstanding any general or special law to the contrary, assets of the State-Boston
202 retirement system attributable to teachers who are members of the system shall be invested in the
203 PRIT Fund, and for purposes of those assets and the payment of benefits to those teachers and
204 their beneficiaries, the State-Boston retirement system shall be considered a participating system
205 in the PRIT Fund, but the system shall not receive a share of any appropriations made under

206 section 22B and paragraph (b) of subdivision (8) of section 22, and the board of the system shall
207 not be able to revoke this participation.

208 (L) Notwithstanding any general or special law to the contrary, in determining the
209 amount of assets of the State-Boston retirement system to be transferred to the Pension Reserves
210 Investment Trust Fund under this section, the initial percentage of assets attributable to teachers
211 who are members of said system shall be that which is set forth in the actuarial valuation of the
212 State-Boston retirement system as of January 1, 2008 and approved by the actuary. This
213 percentage shall be applied to the total assets of the system on a market value basis, and the
214 amount attributable to teachers shall be calculated as of the end of the month preceding the date
215 of the initial transfer of assets. If all assets attributable to teachers who are members of this
216 system, as determined above, are not transferred in the initial transfer, the remaining amount of
217 assets shall be determined by subtracting from the total percentage of assets to be transferred set
218 forth in said actuarial valuation the percentage of assets previously transferred and applying that
219 percentage to the market value of the assets of said system as of the end of the month preceding
220 the date of the subsequent transfer. Any remaining amounts to be transferred shall be determined
221 in the same manner until the percentage is zero. The State-Boston retirement system shall report
222 to the actuary, and the actuary shall approve the calculation made under this section at the time
223 of each transfer. Transfer of 90 per cent of the assets attributable to teachers under this section
224 shall be completed within 24 months after this act takes effect. Transfer of all assets attributable
225 to teachers under this subsection shall be completed within 48 months after this section takes
226 effect unless the secretary of administration and finance authorizes a later date for the completion
227 of the asset transfer.

228 (M) Subsections (A) to (D), inclusive, and sections (G) to (L), inclusive, of this section
229 shall take effect upon its passage. Sections (E) and (F) shall take effect on July 1, 2010, and the
230 final reimbursement by the commonwealth under paragraph (c) of subdivision (2) of section 20
231 of chapter 32 of the General Laws shall be in accordance with said paragraph in all respects
232 except that the payment shall be made directly to the State-Boston retirement system and applied
233 in accordance with the most recent funding schedule approved by the state actuary under section
234 22 of said chapter 32. The funds for the final reimbursement under paragraph (c) of subdivision
235 (2) of section 20 of said chapter 32 shall be paid from monies transferred from the General Fund
236 by the comptroller to the teachers' retirement system to meet the system's fiscal year 2010
237 pension obligation in accordance with subdivision (1) of section 22C of chapter 32. This
238 payment shall be a reimbursement for fiscal year 2009 Boston teacher pension benefits paid by
239 the State-Boston retirement system.

240 Housing Development Incentive Program

241 SECTION 7. (A) The General Laws are hereby amended by inserting after chapter 40T
242 the following chapter: -

243 CHAPTER 40U.

244 Housing Development Incentive Program.

245 Section 1. As used in this chapter, the following words shall, unless the context clearly
246 requires otherwise, have the following meanings:

247 "Certified housing development project", a housing development project that has been
248 approved by the department for participation in the housing development incentive program.

249 "Department", the department of housing and community development established by
250 chapter 23B.

251 "Gateway municipality" shall have the same meaning as in section 3A of chapter 23A.

252 "Housing development incentive program" or "HDIP" or "program", the program
253 established by this chapter to promote increased residential growth, expanded diversity of
254 housing supply, neighborhood stabilization, and economic development within housing
255 development zones in gateway municipalities.

256 "Housing development zone," or "HD zone", a zone designated by a gateway
257 municipality which shall be characterized by a need for multi-unit market rate residential
258 properties.

259 "Housing development project," a multi-unit residential rehabilitation project that is
260 located in a housing development zone within a gateway municipality and once rehabilitated,
261 shall contain at least 20% market rate units.

262 "Market rate residential unit", a residential unit with no other subsidy, except credits
263 granted under this program, and priced for households above 110% of the municipality's
264 household median income.

265 "Sponsors" shall have the same meaning as in section 25 of chapter 23B.

266 "Qualified substantial rehabilitation expenditure," the cost of substantial rehabilitation
267 meeting the criteria established in this chapter:

268 "Substantial rehabilitation" and "substantially rehabilitated", excluding the purchase of
269 the property, the needed major redevelopment, repair and renovation of a property, as determined
270 by the department of housing and community development.

271 Section 2. The department may from time to time designate one or more areas of a
272 gateway municipality as an HD Zone, and take actions necessary or appropriate thereto, upon
273 receipt of a municipal application requesting such designation and representing that the
274 municipality, based on its own independent investigation, has determined that the area proposed
275 for designation has a need for multi-unit residential properties. The application shall include a
276 plan with a detailed description of the construction, reconstruction, rehabilitation and related
277 activities, public and private, contemplated for the zone as of the date of the adoption of the zone
278 plan.

279 Section 3. Pursuant to section 5M of chapter 59, the department may approve a
280 municipality's application for a tax exemption for a housing development project located within
281 an approved housing development zone.

282 Section 4. (a) A project may be eligible to be a certified housing development project
283 under this program if the proposed project:

284 (1) contains 2 or more residential units; but the project may be a mixed-use
285 development that includes commercial uses in addition to residential units;

286 (2) contains no more than 50 market rate residential units;

287 (3) is located in a designated or proposed HD zone;

288 (4) will contain at least 20 per cent market rate units upon completion of the
289 rehabilitation, to be sold or leased;

290 (5) has received from the municipality a property tax exemption under section 5M of
291 chapter 59; and

292 (6) is a substantial rehabilitation of an existing property.

293 (b) The department may from time to time approve 1 or more housing development
294 projects, located in HD zones designated under section 2, as certified projects, and take actions
295 necessary or appropriate thereto, upon compliance with the following:

296 (1) receipt of a project proposal requesting such designation from the municipality,
297 submitted in a timely manner, in the form and with the information that the department
298 prescribes, supported by independently verifiable information and signed under the penalties of
299 perjury by a person authorized to bind the sponsors;

300 (2) receipt of an executed agreement by the municipality which contains a tax
301 exemption under section 5M of chapter 59 and section 4 of this chapter;

302 (3) receipt with written approval by the municipality of a request for a designation of
303 the project as a certified project for a specified number of years, which shall be not less than 5
304 nor more than 20 years;

305 if the municipality has found, based on the information submitted with the project
306 proposal and additional investigation that the municipality shall make and incorporate in a
307 formal written determination, that the project as described in the proposal and all documentation
308 submitted with it:

309 (i) is consistent with and can reasonably be expected to benefit significantly from the
310 gateway municipality's plans relative to the project property tax exemption;

311 (ii) together with all other projects previously certified and located in the same project
312 HDIP zone, will not overburden the municipality's supporting resources; and

313 (iii) together with the municipal resources committed thereto, will, if certified, have a
314 reasonable chance of increasing residential growth, diversity of housing supply, and supporting
315 economic development, and promoting neighborhood stabilization in one of the municipality's
316 housing development zones of the municipality as advanced in said proposal.

317 (c) The department shall evaluate and either grant or deny any application for project
318 certification submitted by a municipality within 90 days after the date of its receipt of a complete
319 application. The department's failure to do so shall result in approval of the project for a term of
320 20 years. Approval of a project because of the department's failure to act within 90 days shall not
321 constitute approval by the department of any tax incentives provided under chapter 62 or 63.

322 (d) The department may impose a fee for the processing of applications for the
323 certification of any project under this section.

324 (e) (1) A certified project shall retain its certification for the period specified by the
325 department in its certification decision unless the certification is revoked before the expiration of
326 the specified period. The certification of a project may be revoked only by the department and
327 only upon: (a) a petition of the municipality in which the project is located, or the petition of the
328 director of the department; and (b) the independent investigation and determination of the
329 department that representations made by the sponsors in the project proposal are materially at
330 variance with the conduct of the sponsors after the certification and the variance is found to

331 frustrate the public purposes that such certification was intended to advance. Upon such a
332 revocation, the commonwealth and the municipality shall have causes of action against the
333 sponsors for the value of any economic benefit received by the sponsors before or after the
334 revocation.

335 (2) Under this section, revocation shall take effect on the first day of the tax year in which
336 the department determines that a material variance commenced. The commissioner of revenue
337 may, as of the effective date of the revocation, disallow any credits, exemptions or other tax
338 benefits allowed by the original certification under this section. The commissioner of revenue
339 shall issue regulations to recapture the value of any credits, exemptions or other tax benefits
340 allowed by the certification under this section.

341 (3) The department shall review each certified project at least once every 2 years.
342 Annually, on or before the first Wednesday in December, the department shall file a report
343 detailing its findings of the review of all certified projects that it evaluated in the prior fiscal year
344 with the commissioner of revenue and with the joint committee on revenue and the joint
345 committee on housing and community development.

346 Section 5. (a) The department may award to a sponsor of a certified project tax credits
347 available under subsection (q) of section 6 of chapter 62 and section 38BB of chapter 63 not to
348 exceed 10 per cent of the cost of qualified substantial rehabilitation expenditures of the market
349 rate units in the project. The amount and duration of the credit awarded shall be based on the
350 following factors:

351 (1) the need for residential development and diversity of housing supply in the
352 gateway municipality;

353 (2) the extent to which the project will encourage residential development, expansion
354 of diversity of housing supply, support neighborhood stabilization, and promote economic
355 development in the zone; and

356 (3) the percentage of market rate units contained in the project.

357 (b) To be a qualified substantial rehabilitation expenditure, the sponsor shall receive from
358 the department:

359 (1) an initial certification by department that the project meets the definition of
360 certified housing development project;

361 (2) a second certification by the department, to be issued before construction,
362 certifying that if completed as proposed, the rehabilitation work will meet the standards required
363 for a certified rehabilitation; and

364 (3) a final certification by the department, issued when the construction is completed,
365 certifying that the work was completed as proposed and that the costs are consistent with the
366 work completed, and when occupancy of the entire structure or some identifiable portion of the
367 structure is permitted. A final certification shall be acceptable as proof that the expenditures
368 related to such construction qualify as qualified rehabilitation expenditures for purposes of the
369 credit allowed under this section.

370 (c) The department may, limit any incentive or credit available to a project pursuant to
371 subsection (q) of section 6 of chapter 62 and section 38BB of chapter 63 to a dollar amount or in
372 any other manner.

373 (B) Chapter 59 of the General Laws is hereby amended by inserting after section 5L the
374 following section:-

375 Section 5M. A gateway municipality, as defined in section 1 of chapter 40U, may, by
376 vote of its legislative body, subject to the charter of the municipality, establish an exemption in
377 an amount not less than 50 and not more than 100 per cent of the value of the market rate units
378 contained in a certified housing development project within a housing development zone under
379 chapter 40U, for a period of not less than 5 years and not more than 20 years. For the purposes
380 of this section, market rate shall be as defined in section 1 of chapter 40U. This exemption shall
381 be approved by the department of housing and community development. The department shall
382 adopt regulations to carry out this section.

383 (C) The second paragraph of paragraph (1) of subsection (g) of section 6 of chapter 62 of
384 the General Laws, inserted by section 21 of chapter 166 of the acts of 2009, is hereby amended
385 by striking out, in the first, second, and third sentences, the figure "\$25,000,000" and inserting in
386 place thereof the following figure:- \$20,000,000.

387 (D) Said section 6 of chapter 62 is hereby amended by inserting after subsection (p) the
388 following subsection: -

389 (q) (1) A credit shall be allowed against the tax liability imposed by this chapter, to the
390 extent awarded by the department of housing and community development, in this subsection
391 called DHCD, for a certified housing development project, as defined in chapter 40U, in an
392 amount up to 10 per cent of the cost of qualified substantial rehabilitation expenditures of the
393 market rate units within the projects, as defined in section 1 of chapter 40U. The credit under this

394 subsection shall be allowed for the taxable year in which DHCD gives the commissioner written
395 notification of completion of the certified housing development project.

396 (2) Taxpayers eligible for the this credit may, with prior notice to and in accordance with
397 regulations adopted by the commissioner of revenue, transfer the credits, in whole or in part, to
398 any individual or entity, and the transferee shall be entitled to apply the credits against the tax
399 with the same effect as if the transferee had incurred the qualified rehabilitation expenditures
400 itself. If the sponsor of the certified housing development project is a partnership or a limited
401 liability company taxed as a partnership, the credit, if transferred must be transferred by the
402 partnership or the limited liability company. If the credits allowed to a partnership, a limited
403 liability company taxed as a partnership or multiple owners of property are not transferred they
404 shall be passed through to the persons designated as partners, members or owners, respectively,
405 pro rata or pursuant to an executed agreement among the persons designated as partners,
406 members or owners documenting an alternative distribution method without regard to their
407 sharing of other tax or economic attributes of the entity. Credits passed through to individual
408 partners and members are not transferable.

409 (3) If the credit allowable for any taxable year exceeds the taxpayer's tax liability for that
410 tax year, the taxpayer may carry forward and apply in any subsequent taxable year, the portion,
411 as reduced from year to year, of those credits which exceed the tax for the taxable year; but in
412 no event shall the taxpayer apply the credit to the tax for any taxable year beginning more than 5
413 years after the taxable year in which DHCD gives the commissioner written notification of
414 completion of the certified housing development project. If the credit is transferred by the
415 taxpayer, the carryover provisions applicable to the transferee apply.

416 A transferee shall use the credit in the year it is transferred. If the credit allowable for any
417 taxable year exceeds the transferee's tax liability for that tax year, the transferee may carry
418 forward and apply in any subsequent taxable year, the portion, as reduced from year to year, of
419 those credits which exceed the tax for the taxable year; but in no event shall the transferee apply
420 the credit to the tax for any taxable year beginning more than 5 years after the taxable year in
421 which DHCD gives the commissioner written notification of completion of the certified housing
422 development project.

423 (4) For any certified housing development project, qualified rehabilitation expenditures
424 applicable to this credit shall be treated for purposes of this subsection as made on the date that
425 DHCD gives the commissioner written notification of completion of the certified housing
426 development project.

427 (5) The total amount of credits that may be authorized by DHCD in a calendar year
428 pursuant to this subsection and section 38BB of chapter 63 shall not exceed \$5,000,000 and shall
429 include: (1) credits granted during the year pursuant to this subsection or said section 38BB of
430 said chapter 63; (2) carryforwards of credits from prior years pursuant to this subsection or said
431 section 38BB of said chapter 63, to the extent that such credit carryforwards are estimated by the
432 commissioner to offset tax liabilities during the year. Any portion of the \$5,000,000 annual cap
433 not awarded by DHCD in a calendar year shall not be applied to awards in a subsequent year.
434 DHCD shall provide the commissioner of revenue with any documentation that the
435 commissioner requires to confirm compliance with the annual cap and the commissioner shall
436 provide a report confirming compliance with the annual cap to the secretary of administration
437 and finance and the secretary of housing and economic development.

438 (6) The commissioner, in consultation with DHCD, shall adopt regulations to carry out
439 this subsection.

440 (E) The second paragraph of subsection (a) of section 38N of chapter 63, inserted by
441 section 23 of chapter 166 of the acts of 2009, is hereby amended by striking out, in the first,
442 second, and third sentences, the figure "\$25,000,000" and inserting in place thereof the following
443 figure:- \$20,000,000.

444 (F) Said chapter 63 is hereby further amended by inserting after section 38AA the
445 following section: -

446 Section 38BB. (a) A credit shall be allowed against the tax liability imposed by this
447 chapter, to the extent awarded by the department of housing and community development, in this
448 section called DHCD, for a certified housing development project, as defined in chapter 40U, in
449 an amount up to 10 per cent of the cost of qualified substantial rehabilitation expenditures of the
450 market rate units within the project, as defined in section 1 of chapter 40U. The credit under this
451 section shall be allowed for the taxable year in which DHCD gives the commissioner written
452 notification of completion of the certified housing development project.

453 (b) Taxpayers eligible for the this credit may, with prior notice to and in accordance with
454 regulations adopted by the commissioner, transfer the credits, in whole or in part, to any
455 individual or entity, and the transferee shall be entitled to apply the credits against the tax with
456 the same effect as if the transferee had incurred the qualified rehabilitation expenditures itself.

457 (c) If the credit allowable for any taxable year exceeds the taxpayer's tax liability for that
458 tax year, the taxpayer may carry forward and apply in any subsequent taxable year the portion, as
459 reduced from year to year, of those credits which exceed the tax for the taxable year; but in no

460 event shall the taxpayer apply the credit to the tax for any taxable year beginning more than 5
461 years after the taxable year in which DHCD gives the commissioner written notification of
462 completion of the certified housing development project. If the credit is transferred by the
463 taxpayer, the carryover provisions applicable to the transferee apply.

464 A transferee shall use the credit in the year it is transferred. If the credit allowable for any
465 taxable year exceeds the transferee's tax liability for that tax year, the transferee may carry
466 forward and apply in any subsequent taxable year, the portion, as reduced from year to year, of
467 those credits which exceed the tax for the taxable year; but in no event shall the transferee apply
468 the credit to the tax for any taxable year beginning more than 5 years after the taxable year in
469 which DHCD gives the commissioner written notification of completion of the certified housing
470 development project.

471 (d) For any certified housing development project, qualified rehabilitation expenditures
472 applicable to this credit shall be treated for purposes of this section as made on the date that
473 DHCD gives the commissioner written notification of completion of the certified housing
474 development project.

475 (e) The total amount of credits that may be authorized by DHCD in a calendar year under
476 this section and subsection (q) of section (6) of chapter 62 shall not exceed \$5,000,000 and shall
477 include: (1) credits granted during the year pursuant to this section or said subsection (q) of
478 section 6 of chapter 62; (2) carryforwards of credits from prior years pursuant to this section or
479 said subsection (q) of section (6) of chapter 62, to the extent that such credit carryforwards are
480 estimated by the commissioner to offset tax liabilities during the year. Any portion of the
481 \$5,000,000 annual cap not awarded by the DHCD in a calendar year shall not be applied to

482 awards in a subsequent year. The DHCD shall provide the commissioner of revenue with any
483 documentation that the commissioner requires to confirm compliance with the annual cap and
484 the commissioner shall provide a report confirming compliance with the annual cap to the
485 secretary of administration and finance and the secretary of housing and economic development.

486 (f) The commissioner, in consultation with DHCD, shall adopt regulations to carry out
487 this section.

488 (G) Subsections (C) and (E) shall take effect on January 1, 2011. The remaining
489 subsections shall take effect upon passage and shall apply to qualified substantial rehabilitation
490 expenditures incurred on or after their effective date.

491 No Municipal Liability for State "Quinn Bill" Reimbursements

492 SECTION 8. (A) The fifth paragraph of section 108L of chapter 41 of the General Laws,
493 as appearing in the 2008 Official Edition, is hereby amended by inserting after the first sentence
494 the following 2 sentences:- Notwithstanding the previous sentence, and notwithstanding any
495 general or special law to the contrary, an employee of a city or town police department who is
496 covered by this section shall be entitled to $\frac{1}{2}$ the amount of such payments during the employing
497 city's or town's fiscal year. The employee's entitlement to the remaining $\frac{1}{2}$ of the amount of such
498 payments shall be conditioned upon the commonwealth's satisfying its reimbursement obligation
499 under the first sentence of this paragraph, and that amount shall not be due to the employee
500 unless the commonwealth makes the reimbursement payment to the employing city or town, and
501 then only to the extent of the percentage of the amount that is actually paid to the employing city
502 or town.

503 (B) In a city or town in which an existing collective bargaining agreement provides for
504 payment of the full amount of career incentive salary increases without regard to reimbursement
505 by the commonwealth, subsection (A) shall not take effect until that agreement expires.

506 Temporarily Limit Film Tax Credits

507 SECTION 9. (A) Subsection (l) of section 6 of chapter 62 of the General Laws, as
508 appearing in the 2008 Official Edition, is hereby amended by adding the following paragraph:-

509 (8) Notwithstanding any other provision of this section, the cumulative amount of credits
510 allowed under this subsection together with section 38X of chapter 63 for all productions, shall
511 not exceed \$50,000,000 for credits deemed attributable to the fiscal year July 1, 2010 through
512 June 30, 2011 and shall not exceed \$50,000,000 for credits deemed attributable to the fiscal year
513 July 1, 2011 through June 30, 2012.

514 (B) Section 38X of chapter 63 of the General Laws, as so appearing, is hereby amended
515 by adding the following subsection:-

516 (g) Notwithstanding any other provision of this section, the cumulative amount of credits
517 allowed under this section together with subsection (l) of section 6 of chapter 62 for all
518 productions, shall not exceed \$50,000,000 for credits deemed attributable to the fiscal year July
519 1, 2010 through June 30, 2011 and shall not exceed \$50,000,000 for credits deemed attributable
520 to the fiscal year July 1, 2011 through June 30, 2012.

521 (C) In order to implement paragraph (8) of subsection (l) of section 6 of chapter 62 and
522 subsection (g) of section 38X of chapter 63 of the General Laws, with respect to the fiscal years
523 July 1, 2010 through June 30, 2011 (in this section called FY 2011) and July 1, 2011 through

524 June 30, 2012 (in this section called FY 2012) the department of revenue shall issue and
525 implement rules or guidelines which may include but are not limited to the following:

526 (1) Any motion picture production company (in this subsection called a "production
527 company") seeking a credit for a production that commences filming after January 27, 2010 and
528 before January 28, 2011, shall file a notice (in this subsection called a "production notice") with
529 the department, stating the amount of estimated expenses qualifying for the credit for the
530 production and such other information required by the department. Any production company
531 seeking a credit for a production that commences filming after January 27, 2011, and before
532 January 28, 2012, shall file a production notice after January 27, 2011 with the Department,
533 stating the amount of estimated expenses qualifying for the credit for the production and such
534 other information required by the department.

535 (2) Production notices received by the department after January 27, 2010 and before
536 January 28, 2011 shall be considered to be attributable to FY 2011 and shall reduce the available
537 credit for FY 2011, as first reduced by amounts of credits attributable to FY 2011 as described in
538 paragraph (5) of this subsection (C), in the order in which they are received, by not more than the
539 amount of the credit calculated with respect to the estimated qualifying expenses stated in the
540 notices. Production notices received by the Department after January 27, 2011 and before
541 January 28, 2012, shall be considered to be attributable to FY 2012 and shall reduce the available
542 credit for FY 2012, in the order in which they are received, by not more than the amount of the
543 credit calculated with respect to the estimated qualifying expenses stated in the notices.

544 (3) A production company shall not be allowed a credit for a production commencing
545 filming after January 27, 2010, and before January 28, 2012, unless filming commences within

546 90 days after the department has responded favorably to the notice and any credit shall not be
547 allowed in excess of the amount of credit calculated with respect to the estimated qualifying
548 expenses stated in the notice. A production company that does not commence filming within the
549 required 90 day period will not be allowed a credit for that production and the credit otherwise
550 attributable to that production will be available to other productions subject to the notice
551 procedures and credit limits contained in this subsection (C).

552 (4) All productions commencing filming after January 27, 2010, and before January 28,
553 2012, are subject to the notice procedures and credit limits provided in this subsection (C) and
554 shall not qualify for any credit under subsection (1) of section 6 of chapter 62 or section 38X of
555 chapter 63 in any fiscal year except as allowed through such notice procedures and subject to
556 such credit limits.

557 (5) Credit amounts associated with productions that commenced filming in the
558 commonwealth before January 28, 2010, are not subject to the credit caps for FY 2011 or FY
559 2012 if credit applications for such productions are received by the department on or before
560 March 15, 2010. Credit amounts associated with productions that commenced filming in the
561 commonwealth before January 28, 2010, shall be treated as credits attributable to FY 2011,
562 regardless of the production dates to which such credit applications relate, if credit applications
563 for such productions are not received by the department by March 15, 2010. However, credits
564 attributable to FY 2011 for productions commencing filming before January 28, 2010, shall be
565 allowed before credits for productions that commence filming at a later date.

566 (6) The department shall not, before July 1, 2012, issue any credit certificate to a
567 production company that commences filming after January 27, 2012 and before July 1, 2012.

569 SECTION 10. (A) Section 9 of chapter 62C of the General Laws, as appearing in the
570 2008 Official Edition, is hereby amended by striking out the first sentence, and inserting in place
571 thereof the following sentence:- If a person, corporation, employer, or vendor fails to file a
572 return required by section 6, 7, 10 or 11, or subsection (h) of section 16, a justice of the supreme
573 judicial court or the superior court, on petition of the commissioner, shall issue an order in the
574 nature of mandamus requiring that person, corporation, employer, or vendor to file that return.

575 (B) Subsection (k) of section 16 of said chapter 62C, as so appearing, is hereby amended
576 by adding the following 5 sentences:- In addition, each such person shall on or before March 20
577 of each year file an information return for the prior calendar year containing the information and
578 in the form that the commissioner may by rule or regulation require, including but not limited to
579 the total monthly sales amount to each person to whom it has made sales, exclusive of deposits
580 required by sections 321 to 327, inclusive, of chapter 94, and identifying information for those
581 purchasers. If a person fails to file the information return required by this subsection, he shall be
582 liable for a penalty of \$1,000 for each such failure. The penalty shall be considered assessed by
583 the commissioner's issuance of a notice to the taxpayer setting out the amount of the penalty and
584 the period for which the information return was due. No other notice nor any demand for
585 payment shall be required as a prerequisite to the imposition or collection of a penalty imposed
586 under this subsection, which shall be collected in the same manner as a tax. A penalty imposed
587 by the commissioner for a failure to file an information return under this subsection shall be
588 subject to subsection (f) of section 33 relative to waiver of penalties.

589 (C) Section 21 of said chapter 62C is hereby amended by inserting after the words
590 "subsections (a)", in line 19, as so appearing, the following:- , (e).

591 (D) The first paragraph of section 24 of said chapter 62C, as so appearing, is hereby
592 amended by adding the following 3 sentences:- The taxpayer shall provide to the commissioner
593 all accounting records and information in electronic format, as requested by the commissioner, to
594 the extent that the taxpayer maintains such records in electronic format. If the commissioner
595 determines that in more than half of the tax periods open to assessment under subsection (b) of
596 section 26, there has been an omission from income or tax exceeding 25 per cent as described in
597 subsections (h) and (i) of said section 26, a presumption shall arise that there has also been such
598 an omission in additional periods which may be assessed under said subsections (h) and (i). The
599 presumption may be rebutted only by the production of adequate books, papers, records and
600 other data of that taxpayer relating to those periods.

601 (E) Section 37C of said chapter 62C, as so appearing, is hereby amended by adding the
602 following paragraph:-

603 (g) Communications between or among employees or contractors of the department of
604 revenue with regard to proposed or completed settlements under this section shall be confidential
605 and not subject to disclosure to the taxpayer or any other party, but these communications may
606 be disclosed to the attorney general in conjunction with the review or reporting of settlements as
607 provided in this section.

608 (F) Section 70 of said chapter 62C, as so appearing, is hereby amended by striking the
609 second sentence and inserting in place thereof the following sentence:- These summonses shall
610 be served in the same manner as summonses for witnesses in criminal cases issued on behalf of

611 the commonwealth, and all laws relative to summonses in those cases, including but not limited
612 to the attorney work-product rules applicable under criminal procedure, shall apply to
613 summonses issued under this section.

614 (G) Clause (c) of paragraph 5 of section 30 of chapter 63 of the General Laws, as so
615 appearing, is hereby amended by striking subclause (iii).

616 (H) Said paragraph 5 of said section 30 of said chapter 63 of the General Laws, as so
617 appearing, is hereby amended by adding the following two clauses:-

618 (d) Notwithstanding any other provision of this section, in the case of a business
619 corporation, losses incurred before the corporation becomes subject to tax liability in this
620 commonwealth shall not be allowed.

621 (e) Notwithstanding any other provision of this section, when a net operating loss is
622 otherwise allowed to a corporation under this chapter, the loss is to be determined and carried
623 forward by multiplying the loss by the corporation's apportionment percentage as determined
624 under this chapter for the taxable year in which the loss is sustained, with respect to the business
625 that generated the loss, and is to be deducted by the corporation from its taxable net income
626 allocated or apportioned to the commonwealth. The commissioner shall adopt rules or
627 regulations to implement this section and to coordinate the application of this section with the
628 other provisions of this chapter.

629 (I) Subsections (G) and (H) shall be effective for net operating losses and loss
630 carryforwards determined or claimed as a deduction in tax years beginning on or after January 1,
631 2009. The commissioner of revenue may adopt rules or regulations to address any transition
632 issues in implementing this section.

633 Extend Lead Paint Law to Child-Occupied Facilities

634 SECTION 11. (A) Section 189A of chapter 111 of the General Laws, as appearing in the
635 2008 Official Edition, is hereby amended by inserting after the definition of "Advisory
636 committee" the following definition:-

637 "Child-occupied facility", a building or portion of a building, constructed before 1978,
638 visited regularly by the same child, under 6 years of age, on at least 2 different days within any
639 week from Sunday to Saturday, inclusive, if each day's visit lasts at least 3 hours, the combined
640 weekly visits last at least 6 hours, and the combined annual visits last at least 60 hours. Child-
641 occupied facilities may include, but are not limited to, day care centers, preschools and
642 kindergarten classrooms. Child-occupied facilities may be located in residential premises or in
643 public or commercial buildings.

644 (B) Section 197B of said chapter 111, as so appearing, is amended by inserting after the
645 word "premises", in line 34, the following words:- or child-occupied facility.

646 (C) Subsection (c) of said section 197B of said chapter 111, as so appearing, is hereby
647 amended by striking out the last sentence and inserting in place thereof the following sentence:-
648 The department shall also, in consultation with the director, adopt regulations specifying
649 licensing requirements and safety procedures to be used by all persons employed in performing
650 renovations or rehabilitation, in a residential premises or child-occupied facility, in a manner that
651 disturbs paint, plaster or other materials containing dangerous levels of lead.

652 (D) Said section 197B of said chapter 111, as so appearing, is amended by inserting after
653 the word "premises", in line 108, the following words:- or child-occupied facility.

654 Remedying Failure to Provide Veterans' Benefits

655 SECTION 12. Section 2 of chapter 115 of the General Laws, as appearing in the 2008
656 Official Edition, is hereby amended by inserting after the tenth paragraph the following
657 paragraph:-

658 Whenever a city or town or its veterans' agent fails to comply with this chapter or any
659 other statute or regulation providing services to veterans, the commissioner may, after
660 appropriate written notice and a reasonable opportunity to remedy the failure, provide
661 appropriate services to veterans in that city or town by way of a contract or other appropriate
662 means. He shall certify in writing the total cost of providing these services, including any
663 administrative costs, and deduct that amount from any reimbursements due to that city or town
664 from the department.

665 Allowing Community Colleges to Use State College Building Authority

666 SECTION 13. (A) Subsection (h) of section 1 of chapter 703 of the acts of 1963, as
667 amended by section 11 of chapter 72 of the acts of 2007, is hereby further amended by striking
668 out the words "any of the following public institutions of higher education: Bridgewater State
669 College, Fitchburg State College, Framingham State College, the Massachusetts College of Art
670 and Design, the Massachusetts Maritime Academy, the Massachusetts College of Liberal Arts,
671 Salem State College, Westfield State College, Worcester State College" and inserting in place
672 thereof the following words:- any public institution of higher education listed in section 5 of
673 chapter 15A of the General Laws, except the University of Massachusetts and its campuses.

674 (B) The first sentence of section 3 of chapter 703 of the acts of 1963, as appearing in
675 section 2 of chapter 290 of the acts of 1998, is hereby amended by inserting after the word

676 "commonwealth" the following words:- ; but the Authority shall not provide housing facilities at
677 community colleges.

678 Extend Workforce Training Fund

679 SECTION 14. Section 25 of chapter 175 of the acts of 1998 is hereby amended by
680 striking out the figure "2010", as appearing in section 78 of chapter 123 of the acts of 2006, and
681 inserting in place thereof the following figure:- 2012.

682 Worcester Veterans Shelter

683 SECTION 15. (A) The first sentence of section 2 of chapter 441 of the acts of 2002 is
684 hereby amended by striking out the words "for a term not to exceed 30 years" and inserting in
685 place thereof the following words:- , or its successors and assigns, for a term, including any
686 extensions, not to exceed 60 years".

687 (B) Said Chapter 441 is hereby further amended by adding the following section:-

688 Section 7. Notwithstanding any general or special law to the contrary, the
689 commissioner of capital asset management and maintenance, in consultation with the adjutant
690 general of the military division, may grant, or may join with Massachusetts Veterans, Inc., in
691 granting, an affordable housing restriction on the property described in section 2 to the
692 community economic development assistance corporation, the Massachusetts housing
693 partnership fund board, and the commonwealth acting by and through the department of housing
694 and community development pursuant to chapter 121D of the General Laws, by its administrator
695 the Massachusetts housing finance agency, and to their successors and assigns. This affordable

696 housing restriction shall be on terms and conditions that the commissioner, in consultation with
697 the adjutant general, determines.

698 April Date for Public Health Benefit Employer Report

699 SECTION 16. The last sentence of section 304 of chapter 149 of the acts of 2004 is
700 hereby amended by striking out the word "February" and inserting in place thereof the following
701 word:- April.

702 EEC Transferability

703 SECTION 17. (A) Item 3000-4050 of section 2 of chapter 27 of the acts of 2009 is
704 hereby amended by striking out the words "30 days before the transfer; and provided further,
705 that not more than 3 per cent of any item may be transferred in fiscal year 2010" and inserting in
706 place thereof the following words:- 15 days before the transfer.

707 (B) Item 3000-4060 of said section 2 of said chapter 27 is hereby amended by striking out
708 the words "30 days before the transfer; provided further, that not more than 3 per cent of any
709 item may be transferred in fiscal year 2010" and inserting in place thereof the following words:-
710 15 days before the transfer ".

711 State Police Chargeback Amounts

712 SECTION 18. (A) Item 8100-0006 of section 2 of said chapter 27 of the acts of 2009 is
713 hereby amended by striking out the figure "\$19,000,000" and inserting in place thereof the
714 following figure:- \$27,500,000.

715 (B) Item 8100-0002 of section 2B of said chapter 27 is hereby amended by striking out
716 the figure "\$6,481,785" and inserting in place thereof the following figure:- \$20,000,000.

717 DOC Funding Transfer Correction

718 SECTION 19. Item 8900-0010 of section 2 of chapter 27 of the acts of 2009 is hereby
719 amended by inserted after the word "services" the following words:- ; provided, that the
720 commissioner of correction or designee shall determine the cost of manufacturing motor vehicle
721 registration plates and certify to the comptroller the amounts to be transferred from the
722 Commonwealth Transportation Fund to the General Fund.

723 Enable Debt Refinancing

724 SECTION 20. (a) Notwithstanding any contrary provision of section 53A of chapter 29
725 of the General Laws, the state treasurer, upon the request of the governor, may issue and sell
726 refunding bonds of the commonwealth under said section 53A of said chapter 29 in an amount
727 sufficient to refund not more than \$300,000,000 of outstanding general obligation bonds of the
728 commonwealth, without a finding by the state treasurer that such refunding will result in present
729 value savings to the commonwealth. This sale shall be accomplished in a manner cost efficient
730 to the commonwealth to the extent reasonably possible. The issuance of refunding bonds under
731 this section shall otherwise be subject to said section 53A, but these bonds shall be issued for a
732 maximum term of years, not exceeding 8 years, that the governor may recommend to the general
733 court pursuant to Section 3 of Article 62 of the Amendments to the Constitution.

734 (b) Within 15 days after this refunding sale, the state treasurer and the secretary of
735 administration and finance shall file with the finance advisory board and the house and senate
736 committees on ways and means a report containing statements of (1) net present cost or savings
737 of this refunding, (2) the costs of issuance incurred by the commonwealth pursuant to this
738 refunding, including but not limited to costs for legal counsel, payments, discounts and other

739 incentives provided to investment bankers, underwriters and others, and costs related to credit or
740 liquidity enhancements, if any, and (3) projected principal and interest debt service costs.

741 (c) The costs of issuance may, if appropriate, be paid out of the proceeds of the
742 refunding. The governor shall identify the portion of the debt service attributable to the costs of
743 issuance of the refunding as part of any request for an appropriation for debt service payments
744 resulting from this refunding issue. Any refunding bonds issued under this section shall not be
745 counted as part of "issued indebtedness" for the purposes of the debt ceiling calculation.

746 (d) This section shall expire on June 30, 2011.

747 MassHealth Line-Item Transferability

748 SECTION 21. Notwithstanding any general or special law to the contrary, the secretary
749 of health and human services, with the written approval of the secretary of administration and
750 finance, may authorize transfers from items 4000-0430, 4000-0600, 4000-0700, 4000-0860,
751 4000-0870, 4000-0875, 4000-0880, 4000-0890, 4000-0891, 4000-0895, 4000-0990, 4000-1400
752 and 4000-1405 of section 2 of chapter 27 of the acts of 2009 to items 4000-0500 and 4000-0600
753 of said section 2 for the purpose of reducing any deficiency in item 4000-0500 or 4000-0600, but
754 any such transfer shall take place not later than August 31, 2009.

755 Greyhound Funds

756 SECTION 22. Notwithstanding any general or special law to the contrary, the
757 commissioner of agricultural resources may award funds in the Greyhound Adoption Trust Fund,
758 established by section 65 of chapter 10 of the General Laws, not obligated as of December 31,
759 2009, to eligible adoption and rescue organizations within the commonwealth for the care and

760 adoption of retired greyhound track dogs that have schooled or raced at a greyhound racetrack in
761 the commonwealth.

762 Spending from Commonwealth Transportation Fund

763 SECTION 23. During fiscal year 2010, appropriations or transfers may be made from the
764 Commonwealth Transportation Fund in anticipation of revenue.

765 Statute of Limitations for Second Injury Fund

766 SECTION 24. A petition for reimbursement under section 37 of chapter 152 of the
767 General Laws, for which the subsequent personal injury occurred before December 23, 1991,
768 shall be filed not later than 180 days after the effective date of this section.