

HOUSE No. 4631

The Commonwealth of Massachusetts

In the Year Two Thousand Ten

An Act relative to municipal relief.

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. Section 1 of chapter 32 of the General Laws, as appearing in the 2008
2 Official Edition, is hereby amended by striking out, in line 488, the word “may” and inserting in
3 place thereof the following word:- shall.

4 SECTION 2. Paragraph (f) of subdivision (3) of section 21 of said chapter 32, as so
5 appearing, is hereby amended by striking out the second paragraph and inserting in place thereof
6 the following paragraph:-

7 An actuarial valuation of each system shall be conducted biennially, and experience
8 investigations shall be conducted every 6 years. The first such valuation shall be completed as of
9 January 1, 2011 or as of January 1 of the third year following the last actuarial valuation of the
10 system, if earlier. Actuarial valuation reports and experience studies shall be conducted in such
11 manner as the commissioner of administration, upon advice of the actuary, shall consider
12 appropriate.

13 SECTION 3. Subdivision (1) of section 22D of said chapter 32, as amended by section 18
14 of chapter 21 of the acts of 2009, is hereby further amended by inserting after the first sentence
15 the following sentence:- A funding schedule established under this section shall provide that the
16 payment in any year of the schedule is no less than 95 per cent of the amount appropriated in the
17 previous fiscal year.

18 SECTION 4. Said chapter 32 is hereby further amended by inserting after section 22E the
19 following section:-

20 Section 22F. (a) Systems, other than the state employees' retirement system and the
21 teachers' retirement system, which conduct an actuarial valuation of the retirement system as of
22 January 1, 2009 or later, may establish a revised retirement system funding schedule, subject to
23 the approval of the actuary, which reduces the unfunded actuarial liability of the system to zero
24 on or before June 30, 2040 as long as it satisfies the following conditions:

25 (1) The payment in any year under the revised schedule or any subsequent schedule shall
26 not be less than the payment in any prior fiscal year under the then current schedule until the
27 system is fully funded.

28 (2) The increase in the amortization component of the appropriations required by the
29 schedule from year to year shall not exceed 4 per cent and shall be designed so that the funding
30 schedule and any updates to it shall reduce the unfunded actuarial liability of the system to zero
31 on or before June 30, 2040.

32 (b) If an updated actuarial valuation allows for the development of a revised schedule
33 with reduced payments, the revised schedule shall be adjusted to reduce the unfunded liability of
34 the system to zero by an earlier date to the extent required to ensure that the appropriation

35 required for a particular year under the new schedule shall not be less than the amount identified
36 for that year under the prior schedule established under this section.

37 (c) If a schedule established under this section would result in an appropriation in the first
38 fiscal year of the schedule that is greater than 8 per cent more than the appropriation in the
39 previous fiscal year, the requirement of paragraph (2) of subsection (a) may be adjusted with the
40 approval of the public employee retirement administration commission.

41 (d) In any year following the first 10 years of adoption of the revised schedule, additional
42 unfunded liability resulting from losses due to experience or assumption changes shall be
43 amortized over a fixed period not to exceed 20 years. In any schedule effective in a year
44 following a year in which the retirement system has an investment loss in excess of 20 per cent,
45 the actuary may extend the amortization period for losses resulting from investment experience
46 in that year by not more than 10 years.

47 (e) Systems may establish a schedule under this section that provides for an increase in
48 the maximum base amount, on which the cost-of-living adjustment is calculated pursuant to
49 section 103, in multiples of \$1,000. Acceptance of this subsection shall be in accordance with the
50 provisions in section 103 (j).

51 SECTION 5. Section 3 of chapter 40 of the General Laws, as appearing in the 2008
52 Official Edition, is hereby amended by striking out, in line 4, the word "ten" and inserting in
53 place thereof the following figure:- 30.

54 SECTION 6. Said chapter 40 is hereby further amended by inserting after section 4I the
55 following 2 sections:-

56 Section 4J. (a) As used in this section, the following words shall, unless the context
57 clearly requires otherwise, have the following meanings:-

58 "Agency", the Massachusetts emergency management agency.

59 "Agreement", the statewide public safety mutual aid agreement established in subsection
60 (b).

61 "Authorized representative", in the case of a city or town, the mayor, city manager, town
62 manager, town administrator, executive secretary, police chief or on-duty shift commander of the
63 police department, fire chief or on-duty shift commander of the fire department, health director
64 or chairperson of the board of health or the emergency management director. In the case of a
65 governmental unit that is not a city or town, the authorized representative shall be the chief
66 executive officer or his designee.

67 "Employee", a person employed full time or part time by a governmental unit.

68 "Governmental unit", a city, town, county, regional transit authority established under
69 chapter 161B, water or sewer commission or district established under the provisions of chapter
70 40N or pursuant to a special law, fire district, regional health district established under the
71 provisions of chapter 111, a regional school district or law enforcement council.

72 "Incident command system", the standardized national incident management system that
73 establishes an on-scene management system of procedures for controlling personnel, facilities,
74 equipment and communications from different agencies at the scene of an emergency or other
75 event for which mutual aid assistance is provided.

76 "Law enforcement council", a non-profit corporation comprised of municipal police
77 chiefs and other law enforcement agencies whose purpose is to provide: (i) mutual aid to its
78 members pursuant to mutual aid agreements; (ii) mutual aid or requisitions for aid to non-
79 members consistent with section 8G or section 99 of chapter 41; and (iii) enhanced public safety
80 by otherwise sharing resources and personnel.

81 "Mutual aid assistance", cross-jurisdictional provision of emergency services, materials
82 or facilities from one party to another when existing resources are, or may be, inadequate.

83 "Party", a governmental unit that has joined the agreement.

84 "Public safety incident", an event, emergency or natural or manmade disaster, that
85 threatens or causes harm to public health, safety or welfare and that exceeds, or reasonably may
86 be expected to exceed, the response or recovery capabilities of any governmental unit. An event
87 or emergency shall include, but not be limited to, technological hazards, planned events, civil
88 unrest, health related events and emergencies, acts of terrorism and trainings and exercises that
89 test and simulate the ability to manage, respond to or recover from any of these events.

90 "Requesting party", a party that requests aid or assistance from another party pursuant to
91 the agreement.

92 "Sending party", a party that renders aid or assistance to another party under the
93 agreement.

94 (b) There shall be a statewide public safety mutual aid agreement to create a framework
95 for the provision of mutual aid assistance among the parties to the agreement in the case of a
96 public safety incident. The assistance to be provided under the agreement shall include, but not

97 be limited to, fire service, law enforcement, emergency medical services, transportation,
98 communications, public works, engineering, building inspection, planning and information
99 assistance, resource support, public health, health and medical services, search and rescue and
100 any other resource, equipment or personnel that a party to the agreement may request or provide
101 in anticipation of, or in response to, a public safety incident.

102 (c) (1) (i) If a city or town wishes to join the agreement, the mayor in the case of a city,
103 the city manager in the case of a Plan D or Plan E city, or the town manager, town administrator
104 or chair of the board of selectmen upon approval by a majority vote of the board of selectmen,
105 may act on behalf of the city or town to join the agreement by notifying the director of the
106 agency in writing. The municipality shall be a party to the agreement 30 days after receipt by the
107 agency of the written notification.

108 (ii) If a city or town has joined the agreement but wishes to opt out of the agreement, the
109 mayor in the case of a city, the city manager in the case of a Plan D or Plan E city, or the town
110 manager, town administrator or chair of the board of selectmen upon approval by a majority vote
111 of the board of selectmen in the case of a town, may act on behalf of the city or town to opt out
112 of the agreement by notifying the agency in writing. The removal of the municipality from the
113 agreement shall take effect 10 days after receipt by the agency of the written notification.

114 (2) (i) If a governmental unit that is not a city or town wishes to join the agreement, the
115 chief executive officer of the governmental unit may act on its behalf to join the agreement by
116 notifying the director of the agency in writing. The governmental unit shall be a party to the
117 agreement 30 days after receipt by the agency of the written notification.

118 (ii) If a governmental unit that is not a city or town has joined the agreement but wishes
119 to opt out of the agreement, the chief executive officer of the governmental unit may act on its
120 behalf to opt out of the agreement by notifying the agency in writing. The removal of the
121 municipality from the agreement shall take effect 10 days after receipt by the agency of the
122 written notification.

123 (d) A request by a party to receive mutual aid assistance under the agreement shall be
124 made by an authorized representative of the requesting party and must be communicated to an
125 authorized representative of the sending party or to the agency. A request may be communicated
126 orally or in writing. If communicated orally, the requesting party shall reduce the request to
127 writing and deliver it to the sending party or to the agency at the earliest possible date, but no
128 later than 72 hours after making the oral request.

129 A party to the agreement may request mutual aid assistance during, in anticipation of or
130 as a result of a public safety incident.

131 An oral or written request for mutual aid assistance under the agreement shall include the
132 following information: (i) a description of the public safety incident; (ii) the nature, type and
133 amount of personnel, equipment, materials, supplies or other resources being requested; (iii) the
134 manner in which the resources will be used and deployed; (vi) a reasonable estimate of the length
135 of time the resources will be needed; (v) the location to which the resources should be deployed;
136 and (vi) the requesting party's point of contact.

137 A party that receives a request for mutual aid assistance shall, to the extent reasonable
138 and practicable under the circumstances, provide and make available the resources requested by

139 the requesting party; provided, however, that a party may withhold requested resources to the
140 extent necessary to provide reasonable protection and coverage for its own jurisdiction.

141 (e) The requesting party shall be responsible for the overall operation, assignment and
142 deployment of resources and personnel provided by a sending party consistent with the incident
143 command system. The sending party shall retain direct supervision and command and control of
144 personnel, equipment and resources provided by the sending party unless otherwise agreed to by
145 the requesting party and sending party.

146 During the course of rendering mutual aid assistance under the agreement, the sending
147 party shall be responsible for the operation of its equipment and for any damage thereto unless
148 the sending party and the requesting party agree otherwise.

149 (f) All expenses incurred by the sending party in rendering mutual aid assistance pursuant
150 to the agreement shall be paid by the sending party; provided, however, that a requesting party
151 and a sending party may enter into supplementary agreements for reimbursement of costs
152 associated with providing mutual aid assistance incurred by a sending party.

153 A sending party shall document its costs of providing mutual aid assistance under the
154 agreement, including direct and indirect payroll and employee benefit costs, travel costs, repair
155 costs and the costs of materials and supplies. A sending party shall also document the use of its
156 equipment, and the quantities of materials and supplies used while providing mutual aid
157 assistance under the agreement.

158 Except as otherwise agreed to by the requesting and sending parties, the requesting party
159 shall seek reimbursement under any applicable federal and state disaster assistance programs for
160 the costs of responding to the public safety incident. The requesting party and each sending

161 party shall receive, based on the documented costs of providing mutual aid assistance, its pro rata
162 share of the disaster assistance compensation and reimbursement provided to the requesting
163 party.

164 (g) While providing mutual aid assistance under the agreement, employees of a sending
165 party shall: (i) be afforded the same powers, duties, rights and privileges as they are afforded in
166 the sending party's geographical jurisdiction or location; and (ii) receive the same salary,
167 including overtime, that they would be entitled to receive if they were operating in their own
168 governmental unit. In the absence of an agreement to the contrary, the sending party shall be
169 responsible for all such salary expenses, including overtime.

170 (h) While in transit to, returning from and providing mutual aid assistance under the
171 agreement, employees of a sending party shall have the same rights of defense, immunity and
172 indemnification that they otherwise would have under the law if they were acting within the
173 scope of their employment under the direction of their employer. A sending party shall provide
174 to, and maintain for, each of its employees who provide mutual aid assistance under the
175 agreement the same indemnification, defense, right to immunity, employee benefits, death
176 benefits, worker's compensation or similar protection and insurance coverage that would be
177 provided to such employees if they were performing similar services in the sending party's
178 jurisdiction.

179 Each party to the agreement shall waive all claims and causes of action against all other
180 parties that may arise out of their activities while rendering or receiving mutual aid assistance
181 under the agreement, including travel outside of its jurisdiction.

182 Each requesting party shall defend, indemnify and hold harmless each sending party from
183 all claims by third parties for property damage or personal injury which may arise out of the
184 activities of the sending party or its employees, including travel, while providing mutual aid
185 assistance under the agreement.

186 (i) This section shall not affect, supersede or invalidate any other statutory or contractual
187 mutual aid or assistance agreements involving parties to the agreement, including, but not limited
188 to, those established pursuant to section 4A or 8G. A party may enter into supplementary mutual
189 aid agreements with other parties or jurisdictions.

190 Section 4K. (a) As used in this section, the following words shall, unless the context
191 clearly requires otherwise, have the following meanings:-

192 “Advisory committee”, the statewide public works municipal mutual aid advisory
193 committee established in subsection (d).

194 “Agreement”, the statewide public works municipal mutual aid agreement established in
195 subsection (b).

196 “Employee”, a person employed full or part time by a governmental unit.

197 “Governmental unit”, a city, town, county or district, however constituted, or water or
198 sewer commission established under the provisions of chapter 40N or any other general or
199 special law.

200 “Mutual aid assistance”, cross-jurisdictional provision of services, materials or facilities
201 from one party to another when existing resources are, or may be, inadequate.

202 “Party”, a governmental unit that has joined the agreement.

203 “Public works incident”, a foreseeable or unforeseeable event, emergency or natural or
204 manmade disaster that affects or threatens to affect the public works operations of a
205 governmental unit.

206 "Requesting party", a party that requests aid or assistance from another party pursuant to
207 the agreement.

208 "Sending party", a party that renders aid or assistance to another party under the
209 agreement.

210 (b) There shall be a statewide public works municipal mutual aid agreement to facilitate
211 the provision of public works resources across jurisdictional lines in the case of a public works
212 incident that requires mutual aid assistance from 1 or more municipalities. The mutual aid
213 assistance to be provided under the agreement shall include, but not be limited to, services
214 related to public works, personnel, equipment, supplies and facilities to prepare for, prevent,
215 mitigate, respond to and recover from public works incidents.

216 (c) (1) (i) If a city or town wishes to join the agreement, the mayor in the case of a city,
217 the city manager in the case of a Plan D or Plan E city, or the town manager, town administrator
218 or chair of the board of selectmen upon approval by a majority vote of the board of selectmen,
219 may act on behalf of the city or town to join the agreement by notifying the advisory committee
220 in writing. The municipality shall be a party to the agreement 30 days after receipt by the
221 advisory committee of the written notification.

222 (ii) If a city or town has joined the agreement but wishes to opt out of the agreement, the
223 mayor in the case of a city, the city manager in the case of a Plan D or Plan E city, or the town
224 manager, town administrator or chair of the board of selectmen upon approval by a majority vote

225 of the board of selectmen in the case of a town, may act on behalf of the city or town to opt out
226 of the agreement by notifying the advisory committee in writing. The removal of the
227 municipality from the agreement shall take effect 10 days after receipt by the advisory committee
228 of the written notification.

229 (2) (i) If a governmental unit that is not a city or town wishes to join the agreement, the
230 chief executive officer of the governmental unit may act on its behalf to join the agreement by
231 notifying the advisory committee in writing. The governmental unit shall be a party to the
232 agreement 30 days after receipt by the advisory committee of the written notification.

233 (ii) If a governmental unit that is not a city or town has joined the agreement but wishes
234 to opt out of the agreement, the chief executive officer of the governmental unit may act on its
235 behalf to opt out of the agreement by notifying the advisory committee in writing. The removal
236 of the governmental unit that is not a city or town from the agreement shall take effect 10 days
237 after receipt by the advisory committee of the written notification.

238 (3) (i) If a governmental unit in a state contiguous to the commonwealth wishes to join
239 the agreement, the governmental unit may join the agreement by notifying the advisory
240 committee in writing. The governmental unit shall be a party to the agreement 30 days after
241 receipt by the advisory committee of the written notification.

242 (ii) If a governmental unit in a state contiguous to the commonwealth has joined the
243 agreement but wishes to opt out of the agreement, the governmental unit may opt out of the
244 agreement by notifying the advisory committee in writing. The removal of the governmental
245 unit from the agreement shall take effect 10 days after receipt by the advisory committee of the
246 written notification.

247 (d) There shall be a statewide public works municipal mutual aid advisory committee to
248 consist of the secretary of public safety and security or his designee, who shall serve as chair of
249 the committee; and 1 member appointed from each of the following: the Massachusetts Highway
250 Association; the New England Chapter of the American Public Works Association, who shall be
251 a resident of the commonwealth; the New England Water Environment Association, who shall be
252 a resident of the commonwealth; the Massachusetts Tree Wardens Association; the
253 Massachusetts Water Works Association; and the Massachusetts Municipal Association.

254 The advisory committee shall develop procedural plans, protocols and programs for
255 intrastate and interstate cooperation to be used by public works agencies in response to a public
256 works incident. The administration and coordination of the statewide mutual aid agreement shall
257 be the responsibility of the advisory committee. The advisory committee shall develop and make
258 available to parties forms to facilitate requests for aid, including a form to track the movement of
259 public works equipment and personnel.

260 (e) Each party shall identify no less than 1, but no more than 3 points of contact to serve
261 as the primary liaison for all issues relating to the agreement.

262 (f) A request by a party to receive mutual aid assistance shall be made by the chief
263 executive officer of the requesting party or 1 of its 3 designated points of contact and shall be
264 communicated to the chief executive officer or 1 of its 3 designated points of contact from the
265 sending party. A request may be communicated orally or in writing. If communicated orally,
266 the requesting party shall reduce the request to writing and deliver it to the sending party at the
267 earliest possible date, but no later than 72 hours after making the oral request.

268 A requesting party may request the assistance of 1 or more parties to assist with or
269 manage a public works incident, including recovery related exercises, testing or training.

270 An oral or written request for mutual aid assistance under the agreement shall include the
271 following information: (i) a description of the public works incident response and recovery
272 functions for which assistance is needed; (ii) the nature, type and amount of public works
273 services, personnel, equipment, materials, supplies or other resources being requested; (iii) the
274 manner in which the resources will be used and deployed; (iv) a reasonable estimate of the length
275 of time the resources will be needed; (v) the location to which the resources should be deployed;
276 and (vi) the requesting party's point of contact.

277 A party that receives a request for mutual aid assistance shall, to the extent reasonable
278 and practicable under the circumstances, provide and make available the resources requested by
279 the requesting party; provided, however, that a party may withhold requested resources to the
280 extent necessary to provide reasonable protection and coverage for its own jurisdiction.

281 (g) The requesting party shall be responsible for the overall operation, assignment and
282 deployment of resources, equipment and personnel provided by a sending party. The sending
283 party shall retain direct supervision, command and control of personnel, equipment and resources
284 provided by the sending party unless otherwise agreed to in a supplemental agreement.

285 During the course of rendering mutual aid assistance under the agreement, the sending
286 party shall be responsible for the operation of its equipment and for any damage thereto unless
287 the sending party and the requesting party agree otherwise.

288 (h) All expenses incurred by the sending party in rendering mutual aid assistance
289 pursuant to the agreement shall be paid by the sending party; provided, however, that a

290 requesting party and a sending party may enter into supplementary agreements for
291 reimbursement of costs associated with providing mutual aid assistance incurred by a sending
292 party.

293 A sending party shall document its costs of providing mutual aid assistance under the
294 agreement, including direct and indirect payroll and employee benefit costs, travel costs, repair
295 costs and the costs of materials and supplies. A sending party shall also document the use of its
296 equipment, and the quantities of materials and supplies used while providing mutual aid
297 assistance under the agreement.

298 Except as otherwise agreed to by the requesting and sending parties, the requesting party
299 shall seek reimbursement under any applicable federal and state disaster assistance programs for
300 the costs of responding to the public works incident. The requesting party and each sending
301 party shall receive, based on the documented costs of providing mutual aid assistance, its pro rata
302 share of the disaster assistance compensation and reimbursement provided to the requesting
303 party.

304 (i) While providing mutual aid assistance under the agreement, employees of a sending
305 party shall: (i) be afforded the same powers, duties, rights and privileges as they are afforded in
306 the sending party's geographical jurisdiction or location; (ii) be considered similarly licensed,
307 certified or permitted in the requesting party's jurisdiction if the employee holds a valid license,
308 certificate or permit issued by the employee's governmental unit; and (iii) receive the same
309 salary, including overtime, that they would be entitled to receive if they were operating in their
310 own governmental unit. In the absence of an agreement to the contrary, the sending party shall
311 be responsible for all such salary expenses, including overtime.

312 (j) While in transit to, returning from and providing mutual aid assistance under the
313 agreement, employees of a sending party shall have the same rights of defense, immunity and
314 indemnification that they otherwise would have under the law if they were acting within the
315 scope of their employment under the direction of their employer. A sending party shall provide
316 to, and maintain for, each of its employees who provide mutual aid assistance under the
317 agreement the same indemnification, defense, right to immunity, employee benefits, death
318 benefits, worker's compensation or similar protection and insurance coverage that would be
319 provided to such employees if they were performing similar services in the sending party's
320 jurisdiction.

321 Each party to the agreement shall waive all claims and causes of action against all other
322 parties that may arise out of their activities while rendering or receiving mutual aid assistance
323 under the agreement, including travel outside of its jurisdiction.

324 Each requesting party shall defend, indemnify and hold harmless each sending party from
325 all claims by third parties for property damage or personal injury which may arise out of the
326 activities of the sending party or its employees, including travel, while providing mutual aid
327 assistance under the agreement.

328 All equipment requested and deployed pursuant to the statewide municipal mutual
329 assistance agreement shall be insured by the sending party.

330 (k) This section shall not affect, supersede or invalidate any other statutory or contractual
331 mutual aid or assistance agreements involving parties to the agreement, including, but not limited
332 to, those established pursuant to section 4A. A party may enter into supplementary mutual aid
333 agreements with other parties or jurisdictions.

334 SECTION 8A. Chapter 64A of the General Laws, as appearing in the 2008 Official
335 Edition, is hereby amended by inserting, after section 7A, the following section:-

336 Section 7B. The sale of fuel to a city or town which having consumed the same for any
337 municipal purpose shall be exempt from the excise established by this chapter.

338 Notwithstanding any special or general law to the contrary, the provisions of this section
339 shall not take effect until such time as the department of revenue has furnished a study of its
340 impact on the state's economy and revenue cost to the commonwealth and its cities and towns,
341 including, but not limited to, a distributional analysis showing the impact on taxpayers of varying
342 income levels, the current practice of other states, any anticipated change in employment and
343 ancillary economic activity to the house and senate committees on ways and means and the joint
344 committee on revenue and until legislation has been filed and passed pursuant to Part 2, Chap. 1,
345 Sec. 1, Art. II of the Constitution.

346 SECTION 10. Section 8 of chapter 71B of the General Laws, as so appearing, is hereby
347 amended by adding the following paragraph:-

348 A school committee may adopt a program to reimburse parents who voluntarily choose to
349 transport their disabled child to a school approved by the department that is located outside of the
350 city or town of residence of the parent or guardian. The reimbursement program may utilize rates
351 in excess of the standard state mileage reimbursement amounts and may be based on a mileage,
352 daily or weekly rate. Committees choosing to utilize this option shall be able to demonstrate that
353 parental reimbursements represent a cost savings compared to other modes of available
354 transportation. An eligible parent shall not be required to participate in the program.

355 SECTION 11. (a) Notwithstanding chapter 32 of the General Laws or any other general
356 or special law to the contrary, a municipality which accepts this section may establish and
357 implement an early retirement incentive program for its employees in accordance with this
358 section.

359 (b) The chief executive officer of the municipality shall limit the total number of
360 participating employees, with preference given to those with greater years of creditable service,
361 and shall have the authority to determine which eligible municipal employees may participate
362 and to approve early retirement benefits for each employee in order to avoid adverse impacts on
363 municipal operations and services.

364 (c) In order to be eligible to participate in a program established under this section, in
365 addition to any other requirements imposed by the municipality, an employee must be an active
366 member of a municipal, regional or county retirement system with at least 20 years of service
367 whose salary is paid from the operating budget and not from federal, trust or other capital funds.

368 (d) An employee who is eligible for the early retirement incentive program may request
369 in an application for retirement that the retirement board credit the employee with an additional
370 retirement benefit of a combination of years of creditable service and years of age, in full year
371 increments, the sum of which shall not be greater than 3 years, or a lesser amount established by
372 the municipality, for the purposes of determining the employee's superannuation retirement
373 allowance under paragraph (a) of subdivision (2) of section 5 of chapter 32 of the General Laws.
374 Notwithstanding the credit, the total normal yearly amount of the retirement allowance, as
375 determined in accordance with said section 5 of said chapter 32, of any employee who retires and
376 receives the retirement incentive program benefit shall not exceed 80 per cent of the average

377 annual rate of the employee's regular compensation as determined in accordance with said
378 section 5 of said chapter 32. All participants must forego the right to accrued sick and vacation
379 time, and the amount that would have been paid to a retiree for accrued sick and vacation time
380 shall be paid into the municipal, regional or county retirement system to reduce the additional
381 pension liability resulting from this program.

382 (e) In filling positions which have been vacated by employees who participate in an early
383 retirement incentive program under this section, the chief executive officer of the municipality
384 shall be limited to paying compensation, contract and professional services in an amount that
385 does not exceed the following percentage of the total annual salary of all participants in the
386 program calculated as of their respective retirement dates: 30 per cent in fiscal year 2011, 45 per
387 cent in fiscal year 2012 and 60 per cent in fiscal year 2013.

388 (f) A municipality that establishes an early retirement incentive program under this
389 section shall provide the public employee retirement administration commission with
390 information demonstrating the value of the plan and any information requested by the public
391 employee retirement administration commission in order to allow it to evaluate the plan and
392 confirm the analysis, including historic data upon which the plan is based, the elements of the
393 municipal plan including the total number of participants, the types of eligible employees, the
394 salaries of participating employees, the benefits to be received and the limits on refilling vacated
395 positions. In addition, the municipality shall certify to the public employee retirement
396 administration commission that the present value cost of its plan is estimated to be less than the
397 present value savings and provide the commission with all information it requests to evaluate the
398 plan and confirm a cost analysis.

399 (g) In order to establish an early retirement incentive program under this section, a
400 municipality shall comply with the following procedures:

401 (i) Within 2 months after the effective date of this act, the chief executive officer of a
402 municipality that chooses to participate shall submit its plan to the public employee retirement
403 administration commission for approval.

404 (ii) Once the plan has been approved, it shall be submitted to the legislative body of the
405 municipality for acceptance not later than the next meeting of the legislative body at which the
406 plan can practicably be submitted.

407 (iii) The approved plan shall be published and made available to employees within 1
408 month after it is accepted.

409 (iv) Employees must apply to participate within 2 months of the plan's publication.

410 (v) The municipality shall determine which applicants shall be allowed to participate in
411 the program and notify them within 1 month of the application deadline.

412 (vi) Participating employees must retire within 2 months of notification of acceptance.

413 (h) The chief executive officer of a municipality that establishes a program under this
414 section shall submit an annual report to the public employee retirement administration
415 commission, the executive office for administration and finance and the municipal legislative
416 body. The report shall include the salaries and positions of participants, the amount of sick and
417 vacation time being contributed by participants, the salaries and positions of those being hired as
418 replacements and whether the positions of participants have been permanently eliminated.

419 (i) A municipality's increased pension liability resulting from participation in a program
420 established under this section shall be amortized over 10 years, starting in the next fiscal year
421 after all participating employees retire, in equal installments, and shall be separately identified in
422 the municipal, regional or county retirement system's pension funding schedule.

423 (j) By a vote of the school committee and with the further approval of the municipal chief
424 executive officer as provided in subsection (b) of this section, members of the state teachers'
425 retirement system and teachers employed by the City of Boston who are members of the State-
426 Boston retirement system shall be eligible for an early retirement incentive in accordance with
427 the provisions of this section; provided, however, that no member shall benefit from both the
428 incentive established by this section and the allowances provided for in subdivision 4 of Section
429 5 of Chapter 32 unless the school committee and the municipal chief executive officer explicitly
430 permit this in their approval. In the event that a municipality offers the incentives of this section
431 to members of the state teachers' retirement system or teachers employed by the City of Boston
432 who are members of the State-Boston retirement system, the municipality shall reimburse the
433 appropriate retirement system for all actuarially determined costs resulting from the members'
434 choices made under this subsection, in equal installments over a ten year period starting in the
435 next fiscal year as determined by the Public Employee Retirement Administration Commission.
436 As to positions vacated by members electing to receive both the incentives of this section and the
437 allowances provided for in subdivision 4 of Section 5 of said Chapter 32, the percentage
438 applicable in subsection (e) of this section shall be zero in Fiscal 2011.

439 Notwithstanding any special or general law to the contrary, the provisions of this section
440 shall not take effect until such time as the department of revenue has furnished a study of its
441 impact on the state's economy and revenue cost to the commonwealth and its cities and towns,

442 including, but not limited to, a distributional analysis showing the impact on taxpayers of varying
443 income levels, the current practice of other states, any anticipated change in employment and
444 ancillary economic activity to the house and senate committees on ways and means and the joint
445 committee on public service and until legislation has been filed and passed pursuant to Part 2,
446 Chap. 1, Sec. 1, Art. II of the Constitution.

447 SECTION 13. There shall be a commission to examine efficient and effective strategies
448 to implement school district collaboration and regionalization. The commission shall consist of
449 16 members: 1 of whom shall be the secretary of education, or his designee, who shall serve as
450 chair; 1 of whom shall be the commissioner of the department of elementary and secondary
451 education, or his designee; 1 of whom shall be the executive director of the Massachusetts school
452 building authority, or her designee; 1 of whom shall be a member of the house of representatives
453 appointed by the speaker of the house; 1 of whom shall be a member of the house appointed by
454 the minority leader; 1 of whom shall be a member of the senate appointed by the senate
455 president; 1 of whom shall be a member of the senate appointed by the minority leader; 9 of
456 whom shall be appointed by the secretary of education, 1 of whom shall be selected from a list of
457 3 nominees offered by a representative of the Massachusetts Association of School
458 Superintendents, 1 of whom shall be selected from a list of 3 nominees offered by a
459 representative of the Massachusetts Association of School Committees, 1 of whom shall be
460 selected from a list of 3 nominees offered by the Massachusetts Association of Regional Schools,
461 1 of whom shall be selected from a list of 4 nominees offered by the Massachusetts Teachers
462 Association and the American Federation of Teachers of Massachusetts, 1 of whom shall be
463 selected from a list of 3 nominees offered by Massachusetts Association of School Business
464 Officials, 1 of whom shall be selected from a list of 3 nominees offered by the Massachusetts

465 Business Alliance for Education, 1 of whom shall be selected from a list of 3 nominees offered
466 by the Massachusetts Municipal Association, and 1 of whom shall be selected from a list of 3
467 nominees offered by the Massachusetts Organization of Educational Collaboratives.

468 The commission shall examine and make recommendations on model approaches
469 regarding, but not limited to, the following areas: (1) identifying indicators for assessing the
470 effectiveness of the central office, and the fiscal viability, efficiency, and long-term sustainability
471 of school districts; (2) cooperative purchasing of materials and services; (3) inter-district
472 academic and extracurricular programs; (4) merger of school district central office buildings,
473 staff, and operational systems; (5) merger of collective bargaining agreements; (6) merger of
474 debt obligations, including for school building projects; (7) the effect of school district
475 regionalization on educational and instructional outcomes; (8) the effect of school district
476 regionalization on school funding allocations; (9) school consolidation; (10) transitional costs
477 associated with school district regionalization; (11) appropriate time frames for implementing
478 school district regionalization; (12) incentives for school districts to increase collaboration and/or
479 regionalize; (13) revisions of chapter 71 of the General Laws to facilitate the effective
480 implementation of existing and future regional school district agreements; (14) school building
481 capacity and facilities; (15) the feasibility of adopting a regional district finance structure in
482 which the local contribution of the member cities or towns that such regional district serves is
483 assessed on the basis of a uniformly measured fiscal capacity; and (16) in-district collaborations
484 between schools, including consolidating buildings, programs, school and central office
485 administration, special education and food service.

486 The commission shall conduct its first meeting not less than 45 days after the date of
487 enactment of this act and shall issue a final report containing recommendations on or before

488 January 31, 2011. Said commission shall report to the general court the results of its study and
489 its recommendations, if any, together with drafts of legislation necessary to carry out such
490 recommendations, by filing the same with the clerk of the senate who shall forward the same to
491 the chairs of the joint committee on education and the chairs of the senate and house committees
492 on ways and means on or before January 31, 2011.

493 SECTION 14. Subsection (b) of section 1 of chapter 30B of the General Laws, as
494 appearing in the 2006 Official Edition, is hereby amended by striking out, in line 6 the word
495 ‘section’ and inserting in place thereof the following ‘sections 11C or’.

496 SECTION 15. Said subsection (b) of said section 1 of said chapter 30B, as so appearing,
497 is hereby amended in subdivision (4) by inserting after the word ‘commonwealth’ the
498 following ‘except as pertains to section 16(i);’.

499 SECTION 16. Said section 1 of said chapter 30B, as so appearing, is hereby amended by
500 inserting at the end thereof the following subsection:-

501 (f) This chapter shall be deemed to have been complied with on all purchases made from
502 a vendor pursuant to a General Services Administration Federal supply schedule that is available
503 for use by governmental bodies.

504 SECTION 17. Section 2 of Chapter 30B of the General Laws, as so appearing, is hereby
505 amended by inserting the following:-

506 ‘Electronic bidding’, the electronic solicitation and receipt of offers to contract for
507 supplies and services. Offers may be accepted and contracts may be entered by use of electronic
508 bidding.

509 ‘Reverse auction,’ An internet based process used to buy supplies and services whereby
510 sellers of the supply or service being auctioned anonymously bid against each other until time
511 expires and until the governmental body determines from which sellers it will buy based on the
512 pricing obtained as a result of the reverse auction.

513 ‘Sound business practices’, ensuring the receipt of favorable prices by periodically
514 soliciting price lists or quotes.

515 ‘Cooperative purchasing’ means procurement conducted by, or on behalf of, more than
516 one public procurement unit, or by a public procurement unit with an external procurement
517 activity.

518 ‘External procurement activity’ means: (a) any public agency not located in this State
519 which would qualify as a public procurement unit; (b) buying by the United States government.

520 ‘Local public procurement unit’ means any political subdivision or unit thereof which
521 expends public funds for the procurement of supplies.

522 ‘Public procurement unit’ means either a local public procurement unit or a state public
523 procurement unit.

524 ‘State public procurement unit’ means the offices of the chief procurement officers and
525 any other purchasing agency of this or any other State.

526 SECTION 18. Subsection (d) of section 4 of said chapter 30B, as so appearing, is hereby
527 amended, by striking out the words ‘generally accepted’, in line 24, and inserting in place thereof
528 the following ‘sound’.

529 SECTION 19. Chapter 30B of the General Laws, as so appearing, is hereby amended by
530 adding after Section 6 the following new section:-

531 6A. (a) A chief procurement officer may enter into procurement contracts in the amount
532 of \$25,000 or more utilizing reverse auctions for the acquisition of supplies and services. The
533 reverse auction process shall include a specification of an opening date and time when real-time
534 electronic bids may be accepted, and provide that the procedure shall remain open until the
535 designated closing date and time.

536 (b) All bids on reverse auctions shall be posted electronically on the Internet, updated on
537 a real-time basis, and shall allow registered bidders to lower the price of their bid below the
538 lowest bid on the Internet.

539 (c) The chief procurement officer shall require vendors to register before the reverse
540 auction opening date and time, and as part of the registration, agree to any terms and conditions
541 and other requirements of the solicitation. (d) Any mechanism, including but not limited to
542 software, developed by the Operational Services Division for the purpose of conducting reverse
543 auctions by the Commonwealth, shall provide for the utilization of such mechanism by
544 municipalities.

545 (e) The Operational Services Division may assess any municipality utilizing such reverse
546 auction mechanism a reasonable fee, calculated to compensate for any increased cost attributable
547 to such utilization, which shall be credited to the general fund.

548 (f) Reverse auctions shall not be subject to subsections (b) (1) or (d) of section 5 but shall
549 be subject to all other provisions of that section.

550 SECTION 20. Section 20 of Chapter 30B of the General Laws is hereby amended by
551 inserting at the end thereof the following:-

552 Any public procurement unit may participate in, sponsor, conduct, or administer a
553 cooperative purchasing agreement for the procurement of any supplies with one or more public
554 procurement units or external procurement activities in accordance with an agreement entered
555 into between the participants. The public procurement unit conducting the procurement of any
556 supplies shall do so in a manner that constitutes a full and open competition.

557 SECTION 21. (A) Subsection twenty-second E of section 5 of chapter 59 of the General
558 Laws, is hereby amended by striking out the words ‘and are incapable of working’ in the first
559 paragraph.

560 (B) Subsection forty-first c ½ of said section of said chapter, is hereby amended by
561 adding to the end of the second paragraph, the following sentence:

562 (4) utilizing income limits on a household basis rather than a single applicant basis for
563 real estate tax exemptions.

564 (C) Said section of said chapter is hereby further amended by adding the following
565 subsection:

566 Fifty-sixth. Upon the acceptance of this section by a city or town, the board of assessors
567 may grant, real and personal property tax abatement up to 100% of the total tax assessed to
568 members of the Massachusetts National Guard and to reservists on active duty in foreign
569 countries for the fiscal year they performed such service subject to eligibility criteria to be
570 established by the board of assessors.

571 The authority to grant abatements under this act shall expire after 2 years of adoption
572 unless extended by a vote of the city or town.

573 (D) Said section of said chapter is hereby further amended by adding the following
574 subsection:

575 Fifty-seventh. Upon the acceptance of this section by a city or town, the board of
576 assessors may appropriate monies for and grant property tax rebates in an amount not to exceed
577 annually the amount of the income tax credit set forth under the provisions of subsection (k) of
578 section 6 of chapter 62.

579 (E) Section 5K of Chapter 59 of the General Laws, is hereby amended by adding the
580 following paragraph:

581 A city or town, by vote of its legislative body, subject to its charter, may adjust the
582 exemption contained in this clause by: (1) allowing an approved representative, for persons
583 physically unable, to provide such services to the city or town; (2) allowing the maximum
584 reduction of the real property tax bill to be based on one hundred and twenty-five volunteer
585 service hours in a given tax year, rather than \$1,000.

586 SECTION 22. Section 6 of chapter 70B of the General Laws, as appearing in the 2008
587 Official Edition, is hereby amended by inserting after the word 'dates', in line 66, the following
588 words:- or up to 30 years in instances when consistent with the guidelines established pursuant to
589 section 7 of chapter 44.

590 SECTION 23. Section 20 of said chapter 30B, as so appearing, is hereby amended by
591 adding the following paragraph:-

592 A state or local public procurement unit may participate in, sponsor, conduct, or
593 administer a cooperative purchasing agreement for the procurement of any supplies with one or
594 more state or local public procurement units or external procurement activities in accordance
595 with an agreement entered into between the participants. The state or local public procurement
596 unit conducting the procurement of any supplies shall do so in a manner that constitutes a full
597 and open competition.

598 SECTION 24. Section 103 of chapter 32 of the General Laws, as so appearing, is hereby
599 amended by adding the following paragraph:-

600 (j) Notwithstanding the provisions of paragraph (a), the board of any system, that
601 establishes a schedule pursuant to section 22D or section 22F, may increase the maximum base
602 amount, on which the cost-of-living adjustment is calculated, in multiples of \$1,000. Each
603 increase in the maximum base amount shall be accepted by a majority vote of the board of such
604 system, subject to the approval of the legislative body. For the purpose of this section,
605 'legislative body' shall mean, the city council in accordance with its charter, in the case of a
606 town, the town meeting, in the case of a county or region, the county or regional retirement board
607 advisory council, in the case of a district, the district members, and, in the case of an authority,
608 the governing body. Acceptance of an increase in the maximum base amount shall be deemed to
609 have occurred upon the filing of the certification of such vote with the commission. A decision to
610 accept an increase in the maximum base amount may not be revoked.

611 SECTION 25. Section 56 of chapter 40 of the General Laws, as so appearing, is hereby
612 amended by adding the following paragraph:-

613 Notwithstanding the first paragraph, the commissioner may, from time to time, issue a
614 revised schedule for the year in which he shall certify whether the board of assessors is assessing
615 property at full and fair cash valuation. After the schedule is issued, a city or town may classify
616 in the manner set forth in this section for any year before the next year of certification
617 established in the schedule for the city or town. In arranging the schedule the commissioner
618 shall, so far as practicable and appropriate, consider but not be limited to the following goals:
619 balancing the number of certification reviews conducted in each year of the triennial period,
620 facilitating and implementing joint or cooperative assessing agreements or districts, assisting
621 boards of assessors to comply with any minimum standards of assessment performance
622 established under section 1 of chapter 58 and producing uniformity in the valuation,
623 classification and assessment of property within each city or town and throughout the
624 commonwealth.

625 SECTION 26. Section 7 of chapter 44 of the General Laws is hereby amended by
626 inserting after clause 17 the following new clause:- (17A) For dredging of tidal and non-tidal
627 rivers and streams, harbors, channels and tide waters, 10 years.

628 SECTION 27. Section 7 of chapter 44 of the General Laws is hereby amended by
629 inserting at the end thereof the following new clause:- (32) For the cost of cleaning up or
630 preventing pollution caused by existing or closed municipal facilities not defined in clause (21)
631 of section 8 including cleanup or prevention activities taken pursuant to chapter 21E or chapter
632 21H, 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans
633 relating to the project shall have been submitted to the department of environmental protection
634 and the approval of the department has been granted therefore, 10 years.

635 SECTION 28. Section 7 of chapter 44 of the General Laws, as appearing in the 2008
636 Official Edition, is hereby amended by inserting after the word ‘specified’, in line 3, the
637 following words:- or, except with respect to clauses (3C), (11), (16), (18), (19), (21) and (22),
638 within such longer period not to exceed 30 years based upon the maximum useful life of the
639 public work, improvement or asset being financed, as determined in accordance with guidelines
640 established by the division of local services of the department of revenue.

641 SECTION 29. Said section 7 of said chapter 44, as so appearing, is hereby further
642 amended by striking out in lines 51 to 54, inclusive, the words:- or for such maximum term, not
643 exceeding 15 years, based upon the maximum useful life of the equipment as determined by the
644 board of selectmen or the mayor or city manager of the city or town.

645 SECTION 30. Section 7 of chapter 44 of the General Laws, as appearing in the 2008
646 Official Edition, is hereby amended by inserting after clause (3B) the following clause:-

647 (3C) For a revolving loan fund established under section 53E ³/₄ to assist in development
648 of renewable energy and energy conservation projects on privately held buildings, property or
649 facilities within the city or town, 20 years.

650 SECTION 31. Section 8 of said chapter 44, as so appearing, is hereby amended by
651 inserting after the word ‘specified’, in line 3, the following words:- or except with respect to
652 clauses (1), (2), (3A), (5), (6), (7), (9) and (19), within such longer period not to exceed 30 years
653 based upon the maximum useful life of the public work, improvement or asset being financed as
654 determined in accordance with guidelines established by the division of local services of the
655 department of revenue.

656 SECTION 32. Section 26 of chapter 44 is hereby repealed.

657 SECTION 33. Said chapter 44, as so appearing, is hereby further amended by inserting
658 after section 53E ¹/₂ the following section:-

659 Section 53E ³/₄. (a) Notwithstanding the provisions of section 53 to the contrary, a city
660 or town may establish a revolving fund to be known as the Energy Revolving Loan Fund, in this
661 section called the fund. The purpose of the fund is to provide loans to owners of privately held
662 real property in the city or town for energy conservation and renewable energy projects on their
663 properties so as to prioritize energy efficiency as the first step toward reducing greenhouse gas
664 emissions associated with buildings.

665 (b) The fund shall be established by ordinance or by-law. Before adoption of the
666 ordinance or by-law, the selectmen, town council or the city council, as the case may be, shall
667 conduct a public hearing on the question of its adoption. The ordinance or by-law shall
668 designate an administrator for the fund and may provide for any rules, regulations and
669 procedures for administration of the fund and eligibility for loans the city or town considers
670 necessary or proper to carry out the purposes of this section. The administrator may consult with
671 the green communities division, established in section 10 of chapter 25A, in developing such
672 regulations, rules and procedures for administration of the fund. The fund administrator may be
673 a board, department or officer, or may consist of 1 or more members from 1 or more boards,
674 departments or officers, of the city or town. Any city or town which is a member of a regional
675 planning commission may enter into a cooperative agreement with that commission to perform
676 as administrator for the fund.

677 (c) As authorized by section 4A of chapter 40, 2 or more municipalities may, in a city by
678 vote of the city council thereof, and in a town by vote of the board of selectmen thereof, enter
679 into an agreement to jointly establish and administer a common fund.

680 (d) The fund administrator shall have the following duties and powers:-

681 (1) to make loans to owners of real estate to finance or refinance the costs of energy
682 conservation and renewable energy projects on their properties; provided no loan shall be made
683 unless an energy audit of the property has been conducted on or after July 2, 2008, and any
684 energy conservation measures established by the fund administrator for participation in the
685 program have been implemented;

686 (2) to execute and deliver on behalf of the city or town all loan agreements and other
687 instruments necessary or proper to make the loan and secure its repayment;

688 (3) to record the notice of the agreement required by subsection (f) and any other loan
689 instruments;

690 (4) to apply for and accept grants or gifts for purposes of the fund; and

691 (5) to exercise any other powers or perform any other duties the city or town may grant
692 by ordinance or by-law to carry out the purposes of the section.

693 (e) The city or town treasurer shall be the custodian of the fund, which shall be
694 maintained as a separate account, and into which shall be placed:-

695 (1) all monies appropriated and proceeds from bonds issued under clause (3C) of section
696 7 for purposes of providing loans to private property owners for energy conservation and
697 renewable energy projects;

698 (2) all funds received from the commonwealth or any other source for those purposes;

699 (3) all repayments of the loans made by property owners under this section, and any
700 reserve or other required payments made by the owners in connection with the loans; and

701 (4) any other amounts required to be credited to the fund by any law.

702 The city or town treasurer may invest the monies in the manner authorized by section 55,
703 and any interest earned thereon shall be credited to and become part of the fund.

704 The city or town treasurer shall, not later than June 30 of each year, certify in writing to
705 the fund administrator and auditor or similar officer in cities, or the town accountant in towns
706 having that officer, the principal and interest due in the next fiscal year on any bonds issued
707 under clause (3C) of section 7 and not otherwise provided for, and the amount certified shall be
708 reserved for payment of that debt service without further appropriation. Loans may be made
709 from the fund by the fund administrator without further appropriation, subject to this section;
710 provided, however, that no loans shall be made or liabilities incurred in excess of the unreserved
711 fund balance, nor made unless approved in accordance with sections 52 and 56 of chapter 41.

712 (f) Whenever the city or town enters into a loan agreement with a property owner under
713 this section, a notice of the agreement shall be recorded as a betterment and be subject to the
714 provisions of chapter 80 relative to the apportionment, division, reassessment and collection of
715 assessment, abatement and collections of assessments, and to interest; provided, however, that
716 for purposes of this section, the lien shall take effect by operation of law on the day immediately
717 following the due date of the assessment or apportioned part of the assessment and the
718 assessment may bear interest at a rate determined by the city or town treasurer by agreement with
719 the owner at the time the agreement is entered into between the city or town and the property

720 owner. In addition to remedies available under chapter 80, the property owner shall be personally
721 liable for the repayment of the total costs incurred by the city or town under this section;
722 provided, however, that upon assumption of the personal obligation by a purchaser or other
723 transferee of all of the original owner's interest in the property at the time of conveyance and the
724 recording of the assumption, the owner shall be relieved of the personal liability.

725 A betterment loan agreement between an owner and a city or town under this section
726 shall not be considered a breach of limitation or prohibition contained in a note, mortgage or
727 contract on the transfer of an interest in property.

728 Notwithstanding any provision of chapter 183A to the contrary, the organization of unit
729 owners of a condominium may enter into a betterment loan agreement under this section to
730 finance an energy conservation and renewable energy project provided that the project comprises
731 part of the common areas and facilities. The agreement shall: (i) be approved by a majority of the
732 unit owners benefited by the project; (ii) include an identification of the units and unit owners
733 subject to the agreement and the percentages, as set forth in the master deed, of the undivided
734 interests of the respective units in the common area and facilities; and (iii) include a statement by
735 an officer or trustee of the organization of unit owners certifying that the required number of unit
736 owners have approved the agreement. As between the affected unit owners and the city or town,
737 the certification shall be conclusive evidence of the authority of the organization of unit owners
738 to enter into the agreement. A notice of the agreement shall be recorded as a betterment in the
739 registry of deeds or registry district of the land court where the master deed is recorded and shall
740 be otherwise subject to the provisions of chapter 80 as provided for in this section. The
741 assessment under the agreement may be charged or assessed to the organization of units owners
742 but shall not constitute an assessment of common expenses. Instead, the allocable share of the

743 assessment, prorated on the basis of the percentage interests of the benefited units in the common
744 areas and facilities, shall attach as a lien only to the units identified in the recorded notice and
745 benefited by the project and the owners of those units shall also be personally liable for their
746 allocable share of the assessment as provided for in this section. Words defined in section 1 of
747 said chapter 183A and used in this paragraph have the same meanings as appearing in said
748 chapter 183A.

749 (g) The fund administrator shall file annually no later than June 30 a report detailing the
750 amount of money in the fund, loans made, and repayments received, and shall also include the
751 types of projects financed. The report shall be filed with the chief executive officer of the city or
752 town, the executive office of administration and finance, the joint committee on municipalities
753 and regional government, the senate and house committees on ways and means, and the clerks of
754 the senate and the house of representatives.

755 SECTION 34. Section 8 of chapter 58 of the General Laws, as so appearing, is hereby
756 amended by striking out the second and third paragraphs and inserting in place thereof the
757 following paragraph:-

758 The commissioner shall make, and from time to time revise, rules, regulations and
759 guidelines necessary for establishing an expedited procedure for granting authority to abate
760 taxes, assessments, rates, charges, costs or interest under this section in such cases as he
761 determines are in the public interest and shall from time to time for such periods as he considers
762 appropriate authorize the assessors or the board or officer assessing the tax, assessment, rate or
763 charge, to grant these abatements. No abatement authorized by these procedures shall be
764 granted unless the assessors or board or officer shall certify, in writing, under pains and penalties

765 of perjury that the procedures have been followed. The commissioner shall require yearly
766 reports and audits of these abatements by assessors or boards or officers that the commissioner
767 considers necessary to ensure that any authority granted under this paragraph has been properly
768 exercised, and shall withdraw this grant of authority to any particular assessors, board or officer
769 upon his written determination that the authority has been improperly exercised. The
770 commissioner may make, and from time to time revise, reasonable rules, regulations, and
771 guidelines that he considers necessary to carry out this paragraph.

772 SECTION 35. Section 29 of chapter 59 of the General Laws, as so appearing, is hereby
773 amended by striking out, in line 20, the words ‘thirty days after the mailing of the tax bills’ and
774 inserting in place thereof the following words:- the last day for filing an application for
775 abatement of the tax.

776 SECTION 36. Said chapter 59, as appearing in the 2008 Official Edition, is hereby
777 further amended by inserting after section 31 the following section:-

778 Section 31A. For the purpose of verifying that a person required to file a true list of
779 taxable personal property under section 29 has made a complete and accurate accounting of that
780 property, the assessors may at any time within 3 years after the date the list was due, or the date
781 the list was filed, whichever is later, examine the books, papers, records and other data of the
782 person required to file the list. The assessors may compel production of books, papers, records
783 and other data of the person through issuance of a summons served in the same manner as
784 summonses for witnesses in criminal cases issued on behalf of the commonwealth, and all
785 provisions of law relative to summonses in such cases shall, so far as applicable, apply to
786 summonses issued under this section. Any justice of the supreme judicial court or of the superior

787 court may, upon the application of the assessors, compel the production of books, papers, records
788 and other data in the same manner and to the same extent as before the said courts.

789 SECTION 37. Section 32 of said chapter 59, as so appearing, is hereby amended by
790 striking out the first sentence and inserting in place thereof the following 2 sentences:- Lists filed
791 under section 29 and books, papers, records and other data obtained under section 31A, shall be
792 open to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of
793 either the assessors or the commissioner and any designated private auditor of the commissioner
794 or the assessors as may have occasion to inspect the lists, books, papers, records and other data in
795 the performance of their official, contractual or designated duties, but so much of the lists, books,
796 papers, records and other data as shows the details of the personal estate shall not be open to any
797 other person except by order of a court. For purposes of this section, a designated private auditor
798 shall be an individual, corporation or other legal entity selected by the commissioner or any city
799 or town to value personal property or perform an audit which includes the assessing department
800 of a city or town under any legal authority, including the examination of records under section
801 31A, an audit under sections 40 or 42A of chapter 44 or an investigation under section 46A of
802 chapter 44.

803 SECTION 38. Section 38D of chapter 59 is hereby amended in paragraph two by
804 striking the first sentence and inserting in place thereof the following sentence:- Failure of an
805 owner or lessee of real property to comply with such request within 60 days after it has been
806 made by the board of Assessors shall be automatic grounds for dismissal of a filing at the
807 appellate tax board. The appellate tax board and the county commissioners shall be prohibited
808 from granting extensions for the purposes of extending the filing requirements unless the

809 applicant was unable to comply with such request for reasons beyond his control or unless he
810 attempted to comply in good faith.

811 SECTION 39. Said chapter 59 of the General Laws, as appearing in the 2008 Official
812 Edition, is hereby further amended by inserting after section 42 the following section:-

813 Section 42A. For the purpose of verifying that any owner of a pipeline or a telephone or
814 telegraph company required to make a return under section 38A or 41 has made a complete and
815 accurate accounting of the property required to be returned, the commissioner shall have all the
816 powers and remedies provided by section 31A to assessors of cities and towns. If the
817 commissioner reasonably believes, as a result of an examination of books, papers, records, and
818 other data or otherwise, that taxable personal property for a fiscal year was not valued or was
819 incorrectly valued, the commissioner may, not later than 3 years and 6 months after the date the
820 return was due, or the date the return was filed, whichever is later, certify an amended valuation
821 to the owner of the pipeline or telephone or telegraph company and boards of assessors of the
822 cities and towns where the property was subject to taxation for that year. Not later than 2 months
823 after the date of the amended certification, the assessors shall assess and commit to the collector
824 with their warrant for collection an additional tax to the owner of the pipeline or telephone or
825 telegraph company. Any owner or company aggrieved by the assessment of the additional tax
826 may, within 1 month after the bill or notice of the additional assessment is first sent, appeal the
827 valuation to the appellate tax board. The appeal shall name as appellees the commissioner and
828 board of assessors. Except as otherwise provided in this section, the hearing and appeal before
829 the appellate tax board shall proceed in the same manner as an appeal of the valuations originally
830 certified by the commissioner.

831 SECTION 40. Section 61 of said chapter 59, as so appearing, is hereby amended by
832 inserting after the word ‘twenty-nine’, in line 4, the following words:- , and complied with any
833 requests by the assessors to examine books, papers, records, and other data under section 31A.

834 SECTION 41. Said section 61 of chapter 59, as so appearing, is hereby further amended
835 by inserting after the word ‘twenty-nine’, in line 6, the following words:- , or the person has not
836 complied with any requests by the assessors to examine books, papers, records, and other data
837 under section 31A.

838 SECTION 42. Section 75 of said chapter 59, as so appearing, is hereby amended by
839 striking the first sentence and inserting in place thereof the following 3 sentences:- If any parcel
840 of real property or the personal property of a person has been unintentionally omitted from the
841 annual assessment of taxes due to clerical or data processing error or other good faith reason, or
842 if the personal property of a person was omitted from the annual assessment of taxes but
843 discovered upon an examination of books, papers, records, and other data under section 31A, the
844 assessors shall in accordance with any rules, regulations and guidelines as the commissioner may
845 prescribe, assess such person for such property. Except for personal property found after an
846 examination under section 31A which shall be made no later than 3 years and 6 months after the
847 date the true list in which such property should have been returned was due, or the date the return
848 was filed, whichever is later, no such assessment shall be made later than June 20 of the taxable
849 year, or 90 days after the date on which the tax bills are mailed, whichever is later. The assessors
850 shall annually, not later than June 30 of the taxable year, or 100 days after the date on which the
851 tax bills are mailed, if mailed after March 22, return to the commissioner a statement showing
852 the amounts of additional taxes so assessed.

853 SECTION 43. Section 76 of said chapter 59, as so appearing, is hereby amended by
854 inserting after the word ‘reason’, in line 3, the following words:- , or due to discovery upon an
855 examination of books, papers, records, and other data under section 31A that the property was
856 not accurately or properly reported.

857 SECTION 44. Chapter 60 of the General Laws is hereby amended by striking out section
858 3A, as appearing in the 2008 Official Edition, and inserting in place thereof the following
859 section:-

860 Section 3A. (a) Every bill or notice shall be in a form approved by the commissioner and
861 shall summarize the deadlines under section 59 of chapter 59 for applying for abatements and
862 exemptions. Every bill or notice shall also have printed on it the last date for the assessed owner
863 to apply for abatement and for exemptions under clauses other than those specifically listed in
864 said section 59 of said chapter 59. Except in the case of a bill or notice for reassessed taxes under
865 section 77 of said chapter 59, every bill shall also have printed on it the last date on which
866 payment can be made without interest being due. If a bill or notice contains an erroneous
867 payment or abatement application date that is later than the date established under said chapter
868 59, the date printed on the bill or notice shall be the deadline for payment or for applying for
869 abatement or exemption, but if the error in the date is the wrong year, the due date shall be the
870 day and month as printed on the bill but for the current year. The commissioner may require,
871 with respect to any city or town, that the tax bill or notice include such information as he may
872 determine to be necessary to notify taxpayers of changes in the assessed valuation of the
873 property. Every bill or notice for real or personal property tax shall have printed thereon in a
874 conspicuous place the tax rate for each class within the town, as determined by the assessors. In
875 addition, every bill or notice for a tax upon real property shall identify each parcel separately

876 assessed by street and number or, if no street number has been assigned, by lot number, name of
877 property or otherwise, shall describe the land, buildings and other things erected on or affixed to
878 the property and shall state for each such parcel the assessed full and fair cash valuation, the
879 classification, the residential or commercial exemption, if applicable, the total taxable valuation
880 and the tax due and payable on such property. If the assessors have granted the owner an
881 exemption under any clause specifically listed in said section 59 of said chapter 59, the bill or
882 notice of such owner may also show the exemption and the tax, as exempted, that is due and
883 payable on such property.

884 (b) The collector may issue the bill or notice required by section 3 in electronic form,
885 provided that the electronic bills or notices meet the standards set forth in subsection (a). Any
886 electronic bills or notices issued shall be under voluntary programs established by the collector
887 with the approval of the board of selectmen, or mayor, as the case may be. No political
888 subdivision shall require its taxpayers to take part in an electronic billing system or program.

889 (c) The collector may include in the envelope or electronic message in which property tax
890 bills are sent those bills or notices for rates, fees and charges assessed by the city or town for
891 water or sewer use, solid waste disposal or collection, or electric, gas or other utility services as
892 may be authorized by ordinance or by-law, provided that the bills or notices shall be separate and
893 distinct from the property tax bills. The ordinance or by-law may authorize the collector, upon
894 vote of any municipal water and sewer commission established by the city or town under chapter
895 40N or a special act, to include bills or notices for rates, fees or charges assessed by the
896 commission for water or sewer use.

897 (d) The collector may, with the approval of the board of selectmen, or mayor, as the case
898 may be, include in the envelope or electronic message in which property tax bills are sent
899 nonpolitical municipal informational material; provided, however, that such nonpolitical
900 municipal informational material is mailed, it shall not be included if the material causes an
901 increase in the postage required to mail the tax bill.

902 SECTION 45. Section 2 of chapter 60A, as so appearing, is hereby amended by inserting
903 after the word 'section', in line 42, the following words:- and the due date shall be clearly
904 indicated on the tax notice.

905 SECTION 46. Section 37 of chapter 71 of the General Laws, as appearing in the 2008
906 Official Edition, is hereby amended by inserting at the end of line 6, the following sentence: 'The
907 school committee in each city and town and regional school district shall have the authority to
908 select a superintendent jointly with one or more other school committees and said superintendent
909 shall serve as the superintendent of all of the districts that selected him.

910 SECTION 47. Chapter 71 of the General Laws is hereby amended by inserting after
911 section 37M the following section:-

912 Section 37M ½. For any city or town accepting the provisions of this section, not earlier
913 than December first of each alternating year beginning in 2010, and not later than January thirty-
914 first of every other year, the superintendent of schools for each school district serving such
915 municipality shall meet with the mayor, town manager, or chief municipal officer or his designee
916 for that municipality to review the fiscal status of the school district budget and to identify
917 opportunities for cost savings and efficiencies and any potential methodologies, including, but
918 not limited to, joint procurement or consolidation of redundant functions. The results of each

919 meeting shall be transmitted to the local legislative body and the local school committee not later
920 than 30 days after the meeting.

921 SECTION 48. Chapter 111C of the General Laws is hereby amended by adding the
922 following section:-

923 Section 25. When a class I, II or V ambulance, as defined in 105 CMR 170.455, 170.460
924 and 170.470, transports a patient receiving care at the paramedic level of advanced life support,
925 as defined in 105 CMR 170.295, the ambulance must be staffed with a minimum of 2 emergency
926 medical technicians, only 1 of whom must be certified at the EMT-Paramedic level, as defined in
927 105 CMR 170.840.

928 SECTION 49. Chapter 176D of the General Laws, as appearing in the 2008 Official
929 Edition, is hereby amended by inserting after section 3B the following new section:-

930 Section 3C. (a) As used in this section the following words, shall unless the context
931 clearly requires otherwise, have the following meanings:-

932 ‘Ambulance Service Provider’, a person or entity licensed by the department of public
933 health under section 6 of chapter 111C to establish or maintain an ambulance service.

934 ‘Ambulance Services’, 1 or more of the services that an ambulance service provider is
935 authorized to render under its ambulance service license.

936 ‘Insurance Policy’ and ‘Insurance Contract’, a contract of insurance, motor vehicle
937 insurance, indemnity, medical or hospital service, dental or optometric, suretyship, or annuity
938 issued, proposed for issuance or intended for issuance by any insurer.

939 'Insured', an individual entitled to ambulance services benefits under any insurance
940 policy or insurance contract.

941 'Insurer', a person as defined in section 1 of chapter 176D; any health maintenance
942 organization as defined in section 1 of chapter 176G; a non-profit hospital service corporation
943 organized under chapter 176A; any organization as defined in section 1 of chapter 111I that
944 participates in a preferred provider arrangement also as defined in said section 1 of said chapter
945 111I; any carrier offering a small group health insurance plan under chapter 176J; any company
946 as defined in section 1 chapter 175; any employee benefit trust; any self-insurance plan, and any
947 company certified under section 34A of chapter 90 and authorized to issue a policy of motor
948 vehicle liability insurance under section 113A of chapter 175 that provides insurance for the
949 expense of medical coverage .

950 (b) Notwithstanding any general or special provision of law to the contrary, in any
951 instance in which an ambulance service provider provides an ambulance service to an insured but
952 is not an ambulance service provider under contract to the insurer maintaining or providing the
953 insured's insurance policy or insurance contract, the insurer maintaining or providing such
954 insurance policy or insurance contract shall pay the ambulance service provider directly and
955 promptly for the ambulance service rendered to the insured. Such payment shall be made to the
956 ambulance service provider notwithstanding that the insured's insurance policy or insurance
957 contract contains a prohibition against the insured assigning benefits thereunder so long as the
958 insured executes an assignment of benefits to the ambulance service provider, and such payment
959 shall be made to the ambulance service provider in the event an insured is either incapable or
960 unable as a practical matter to execute an assignment of benefits under any insurance policy or
961 insurance contract pursuant to which an assignment of benefits is not prohibited, or in connection

962 with an insurance policy or insurance contract that contains a prohibition against any such
963 assignment of benefits. An ambulance service provider shall not be considered to have been paid
964 for an ambulance service rendered to an insured, if the insurer makes payment for said
965 ambulance service to the insured. An ambulance service provider shall have a right of action
966 against any insurer that fails to make any payment to it pursuant to this subsection.

967 SECTION 50. Section 9A of chapter 200A of the General Laws, as so appearing, is
968 hereby amended by striking it out in its entirety and inserting in place thereof the following:—

969 (a) This section shall apply to abandoned funds, as determined herein, held in the
970 custody of cities, towns or districts that have accepted the provisions of this section pursuant to
971 section 4 of chapter 4 of the general laws. In the case of such cities, towns or districts accepting
972 the provisions of this section there shall be an alternative procedure for disposing of abandoned
973 funds held in the custody of such cities, towns or districts as provided in this section, and only
974 this section shall apply to the disposition of such funds.

975 (b) Any funds held in the custody of a city, town or district that has accepted this section
976 may be presumed by the city, town or district treasurer to be abandoned unless claimed by the
977 corporation, organization, beneficiary or person entitled thereto within one year after the date
978 prescribed for payment or delivery, provided the last instrument intended as payment bears upon
979 its face the statement ‘void if not cashed within one year from date of issue.’ Once a period of
980 one year has elapsed from the date of any such instrument, the treasurer of any such city, town or
981 district may cause the financial institution upon which the instrument was drawn to stop payment
982 on the instrument, or otherwise cause the financial institution to decline payment on the
983 instrument, and any claims made beyond this date may only be paid by the city, town or district

984 through the issuance of a new instrument. Neither the city, town, district nor financial institution
985 shall be liable for damages, consequential or otherwise, resulting from a refusal to honor an
986 instrument of a city, town or district submitted for payment more than one year from its issuance.

987 (c) The treasurer of a city, town or district holding funds owed to a corporation,
988 organization, beneficiary or person entitled thereto, that are presumed to be abandoned as
989 aforementioned, shall post a notice, which notice shall be entitled 'Notice of Names of Persons
990 appearing to be Owners of funds held by (insert city, town or district name), and deemed
991 abandoned.' The notice shall specify those who appear from available information to be entitled
992 to such funds, shall provide a description of the appropriate method for claiming such funds, and
993 shall state a deadline beyond which funds may no longer be claimed, provided such deadline is
994 no earlier than 60 days from the date such notice was either postmarked or first posted on a
995 website as herein provided. The treasurer of such city, town or district may post such notice
996 using the following methods: (1) by mailing such notice postpaid to the last known address of the
997 beneficiary or person entitled thereto, sent via first class mail, and (2) if the city, town or district
998 maintains an official website the said treasurer may, post the notice conspicuously on said
999 website for a period of not less than 60 days. After 60 days from the mailing or posting of the
1000 notice, if the apparent owner fails to respond, the treasurer shall cause a notice of the check to be
1001 published in a newspaper of general circulation which is printed in English in the county in
1002 which the city or town is located.

1003 (d) In the event funds appearing to be owed to a corporation, organization, beneficiary or
1004 person amount to \$100 or more, and the deadline as provided in the aforementioned notice has
1005 passed, and no claim for the funds has been made, the treasurer shall cause an additional notice,
1006 in substantially the same form as the aforementioned notice, to be published in a newspaper of

1007 general circulation in the county (or counties) in which the city, town or district is located, except
1008 that this notice shall provide an extended deadline beyond which funds cannot be claimed, which
1009 shall be no earlier than one year from the date of publication of such notice.

1010 (e) Once the final deadline of the aforementioned notice(s) has passed, the funds owed to
1011 such corporation, organization, beneficiary or person entitled thereto shall escheat to the city,
1012 town or district and the treasurer thereof shall record the funds as revenue in the general fund of
1013 the city, town or district, and the city, town or district shall not thereafter be liable to the
1014 corporation, organization, beneficiary or person for payment of those funds, nor for the
1015 underlying liability for which the funds were originally intended. These funds shall then be
1016 available to the city, town or district's appropriating authority for appropriation for any other
1017 public purpose. In addition to the notices herein provided for, the treasurer of the city, town or
1018 district may initiate any other notices or communications that are directed in good faith toward
1019 making final disbursement of the funds to the corporation, organization, beneficiary or person
1020 entitled thereto.

1021 Prior to escheatment of the funds, the treasurer of the city, town or district shall hear all
1022 claims on funds that may arise, and if it is clear, based on a preponderance of the evidence
1023 available to the treasurer at the time the claim is made that the claimant is entitled to
1024 disbursement of the funds, the treasurer shall disburse funds to the claimant upon receipt by the
1025 treasurer of a written indemnification agreement from the claimant wherein the claimant agrees
1026 to hold the city, town or district and the treasurer of the city, town or district harmless in the
1027 event it is later determined that the claimant was not entitled to receipt of the funds. If it is not
1028 clear, based on a preponderance of the evidence before the treasurer at the time of the claim that
1029 the claimant is entitled to disbursement of the funds, the treasurer shall segregate the funds into a

1030 separate, interest bearing, bank account and shall notify the claimant of such action within 10
1031 days. A claimant affected by this action may appeal within 20 days to the district, municipal or
1032 superior court of the county in which the city, town or district is located. The claimant shall have
1033 a trial de novo. An appeal shall be perfected by the claimant within 20 days after receiving notice
1034 of this action by the city, town or district treasurer. A party adversely affected by a decree or
1035 order of the district, municipal or superior court may appeal to the appeals court or the supreme
1036 judicial court within 20 days from the date of the decree.

1037 If the validity of the claim shall be determined in favor of the claimant or another party,
1038 the treasurer shall disburse funds to the claimant in accordance with the order of the court,
1039 including interest accrued. If the validity of the claim is determined to be not in favor of the
1040 claimant or any other party, or if the treasurer does not receive notice that an appeal has been
1041 filed within one year from the date the claimant was notified that funds were being withheld,
1042 then the funds, plus accrued interest, shall escheat to the city, town or district in the manner
1043 herein provided.

1044 If the claimant is domiciled in a country or state outside the United States or its
1045 territories and the city, town or district determines that there is no reasonable assurance that the
1046 claimant will actually receive the payment provided for in this section in substantially full value,
1047 the superior court, in its discretion or upon a petition by the city, town or district may order that
1048 the city, town or district retain such payment.

1049 SECTION 51. (a) The terms used in this section shall have the following meanings unless
1050 the context clearly requires otherwise:

1051 'Amnesty period', a period of time commencing not earlier than the date a municipal
1052 legislative body establishes a municipal tax amnesty program according to this act and expiring
1053 on June 30 2011 or on such earlier date as the municipal legislative body might determine,
1054 during which the municipal tax amnesty program established by the municipal legislative body
1055 shall be in effect in that city or town.

1056 'Collector', as defined in section 1 of chapter 60 of the General Laws.

1057 'Covered amount', the aggregate of all penalties, fees, charges and accrued interest
1058 assessed by the collector or treasurer for the failure of a certain taxpayer to timely pay a subject
1059 liability; provided, that the covered amount shall not include the subject liability itself.

1060 'Municipal tax amnesty program', a temporary policy whereby a city or town forever
1061 waives its right to collect all or any uniform proportion of the covered amount, as determined by
1062 the local enacting authority, then due from any person who, prior to the expiration of the amnesty
1063 period, voluntarily pays the collector or treasurer the full amount of the subject liability that
1064 serves as the basis for said covered amount; provided, that a municipal tax amnesty program
1065 shall not include any policy that enables or requires a city or town to waive its right to collect the
1066 covered amount from any person who, as of the time the amnesty period commences, is or was
1067 the subject of a criminal investigation or prosecution for failure to pay the city or town any
1068 subject liability or covered amount.

1069 'Subject liability', the principal amount of a particular tax or excise liability payable by a
1070 taxpayer under chapter 59, 60, 60A, or 60B of the General Laws, as determined by the municipal
1071 legislative body.

1072 'Treasurer', as defined in chapter 41 of the General Laws.

1073 (b) Notwithstanding any general or special law to the contrary, the municipal legislative
1074 body in any city or town may vote to establish a municipal tax amnesty program according to the
1075 provisions of this section and shall, at the same time as such vote, determine the amnesty period.
1076 Tax amnesty periods shall not extend beyond June 30, 2011. The commissioner of revenue may
1077 issue such guidelines as he deems appropriate to carry out this section.