

**SENATE . . . . . No. 2069**

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Nine**  
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An Act Text of the recommended amendment (Ways and Means) to the House Bill making appropriations for the fiscal year 2009 to provide for supplementing certain existing appropriations and for certain other activities and projects (House, No. 4125).

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

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SECTION 1. To provide for supplementing certain items in the general appropriation act and other appropriation acts for fiscal year 2009, the sums set forth in section 2 are hereby appropriated from the General Fund unless specifically designated otherwise in this act or in those appropriation acts, for the several purposes and subject to the conditions specified in this act or in those appropriation acts, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2009. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items.

12 SECTION 2.

13 JUDICIARY

14 Committee for Public Counsel Services

15 0321-1510 \$9,384,188

16 0321-1520 \$2,075,987

17 SECRETARY OF THE COMMONWEALTH

18 Office of the Secretary of the Commonwealth

19 0521-0000 \$44,684

20 OFFICE OF THE STATE COMPTROLLER

21 Office of the State Comptroller

22 1599-3384 \$4,090,226

23 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

24 Human Resources Division

25 1750-0100 \$250,000

26 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

27 Office of the Secretary of Health and Human Services

28 4000-0500 \$21,419,707

29 EXECUTIVE OFFICE OF TRANSPORTATION AND PUBLIC WORKS

30 Highway Department

31 6010-0002 \$579,894

32 6030-7201 \$4,490,922

33 SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to  
34 provide for an alteration of purpose for current appropriations, and to meet certain requirements  
35 of law, the sums set forth in this section are hereby appropriated from the General Fund unless  
36 specifically designated otherwise in this section, for the several purposes and subject to the  
37 conditions specified in this section, and subject to the laws regulating the disbursement of public  
38 funds for the fiscal year ending June 30, 2009. These sums shall be in addition to any amounts  
39 previously appropriated and made available for the purposes of those items.

40 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

41 Office of the Secretary of Administration and Finance

42 1599-1031 For a reserve to meet costs identified by the department of public health  
43 associated with responding to an outbreak of the H1N1 virus; provided, that funds may be  
44 expended on staffing costs within the state laboratory, dissemination of public information,  
45 antiviral medication for the treatment or prevention of the H1N1 virus and the purchase of  
46 laboratory equipment specific for the testing for the H1N1 virus; provided further, that the  
47 secretary of health and human services shall submit a spending plan to the executive office for  
48 administration and finance before the disbursement of funds from this reserve; and provided  
49 further, that the department of public health and the executive office for health and human

50 services shall seek federal reimbursement for any eligible expenditures from this reserve

51 \$2,845,216

52 1599-1701 For a reserve for the state share of costs identified by the Federal

53 Emergency Management Agency for Emergency Declaration 3296 relating to the December

54 2008 severe winter storm, for the counties of Berkshire, Bristol, Essex, Franklin, Hampden,

55 Hampshire, Middlesex, Suffolk and Worcester; provided, that not less than \$150,000 shall be

56 expended for an emergency assistance safety grant as appearing in item 7007-0900 of section 2

57 of chapter 182 of the acts of 2008; and provided further, that not less than \$150,000 shall be

58 expended to the town of Spencer for the reimbursements of costs associated with the drinking

59 water emergency in April 2007 \$6,300,000

60 SECTION 3. Chapter 7A of the General Laws is hereby amended by striking out section

61 12, as appearing in the 2006 Official Edition, and inserting in place thereof the following

62 section:-

63 Section 12. (a)(1) All reports published under this section shall be filed with the

64 governor, the secretary of administration and finance, the house and senate committees on ways

65 and means and the clerks of the house and senate, and any other parties specified in general or

66 special law.

67 (2) The comptroller shall prepare an annual statutory basis financial report based on the

68 final closing of the accounting records. The report shall be published not later than October 31

69 of each year.

70 (3) The statutory basis financial report shall present fairly the aggregated financial

71 statements for the budgeted governmental funds and tables of beginning and ending balances,

72 revenues and sources and expenditures and uses for the non-budgeted governmental funds, and  
73 the capital project governmental funds. These statements shall be reviewed in accordance with  
74 professional standards established by the American Institute of Certified Public Accountants.  
75 The reports shall be prepared in accordance with the accounting system established by the  
76 comptroller under section 7, as cash outflows, including expenditures made in accordance with  
77 section 13 of chapter 29 and cash inflows including receipts of federal grants and subsidies from  
78 other governmental entities for reimbursement of such expenditures.

79 (4) The comptroller shall include, supplemental to the aggregated financial statements in  
80 the statutory basis financial report, a statement of the consolidated net surplus in the budgetary  
81 funds for the preceding fiscal year, in accordance with section 5C of chapter 29 and the amount  
82 by which such surplus exceeds the maximum allowable amount in accordance with section 2H of  
83 chapter 29.

84 (5) Accompanying the statutory basis financial statements, the comptroller shall include  
85 financial statements for the budgeted funds that compare the budgeted amounts to final  
86 operations for each fund subject to appropriation.

87 (6) The comptroller may include narratives, statistical tables, and other disclosures and  
88 reference material in the statutory basis financial report that he considers appropriate in his  
89 professional judgment.

90 (b) The comptroller shall prepare an annual federal funds report based on the final  
91 closing of the accounting records which shall be published not later than the second Wednesday  
92 in January and shall present fairly all federal funds received by each agency and department  
93 during the fiscal year. The report shall include for each program of federal financial participation

94 the opening balances, revenues, and other sources, expenses and other uses, and ending balances  
95 for the fiscal year. The final federal funds report shall be audited in conjunction with the state  
96 single audit, and the report of the auditor shall be included.

97 (c) The comptroller shall prepare a comprehensive annual financial report in conformity  
98 to generally accepted accounting principles for governments which shall be published not later  
99 than the second Wednesday in January. The report shall be audited in accordance with generally  
100 accepted auditing standards and generally accepted governmental auditing standards, and the  
101 report of the auditor shall be included.

102 SECTION 4. Chapter 21A of the General Laws is hereby amended by inserting after  
103 section 2 the following section:-

104 Section 2A. The secretary is hereby designated as the state natural resource trustee and  
105 may compromise or settle any claim for damages for injury to and for destruction or loss of  
106 natural resources, including the costs of assessing and evaluating the injury, destruction or loss,  
107 incurred or suffered as a result of a release or threat of release, under section 5 of chapter 21E, 42  
108 U.S.C. §9607(f), and 33 U.S.C. §2706, and other applicable law in accordance with this section.  
109 If any such claim, including the costs of assessment, is valued at not more than \$100,000, or at a  
110 higher amount determined in writing by the attorney general, the secretary may settle and  
111 compromise the claim if the secretary has given written notice and all pertinent information  
112 regarding the settlement to the attorney general or her designee at least 30 days before execution  
113 of the settlement. The secretary may compromise or settle claims valued at greater than  
114 \$100,000, or at a higher amount determined in writing by the attorney general, only with the  
115 prior written approval of the attorney general or her designee.

116 SECTION 5. Section 4 of chapter 29D of the General Laws, as appearing in the 2006  
117 Official Edition, is hereby amended by striking out subsection (d) and inserting in place thereof  
118 the following subsection:-

119 (d) The board of trustees shall consist of 7 trustees, including the secretary of  
120 administration and finance or a designee, the executive director of the group insurance  
121 commission or a designee, the executive director of the public employee retirement  
122 administration commission or a designee, the state treasurer or a designee, the comptroller or a  
123 designee and 2 additional trustees, one of whom shall be appointed by the governor and one of  
124 whom shall be appointed by the state treasurer. The appointed trustees shall serve for terms of 5  
125 years and shall be experienced in the field of investment, financial management, law and public  
126 management. Trustees shall be eligible for reappointment.

127 SECTION 6. Section 24 of chapter 32A of the General Laws, as inserted by section 8 of  
128 chapter 61 of the acts of 2007, is hereby amended by striking out paragraph (a) and inserting in  
129 place thereof the following paragraph:-

130 (a) There shall be established and set up on the books of the commonwealth a fund to be  
131 known as the State Retiree Benefits Trust Fund, in this section referred to as the fund. The  
132 Health Care Security Trust board of trustees established by section 4 of chapter 29D shall be the  
133 trustee of and shall administer the fund, in accordance with that section. The fund shall be an  
134 expendable trust not subject to appropriation.

135 SECTION 7. Said section 24 of chapter 32A, as so appearing, is hereby further amended  
136 by inserting after paragraph (e) the following 3 paragraphs:-

137           (f)     The trustees shall adopt an annual budget for the fund and supplemental budgets  
138 that the trustees consider necessary, subject to the approval of the general court. Funding for the  
139 budget shall be from the investment return of the fund. If the general court takes no final action  
140 to disapprove a budget within 60 days after its filing with the clerk of the house of  
141 representatives and the clerk of the senate, the budget shall be considered to be approved. If the  
142 general court disapproves a budget within 60 days after it has been filed, the trustees shall  
143 operate under the annualized budgetary level most recently approved pending the filing and  
144 subsequent approval of any other annual or supplemental budget request.

145           (g)     The trustees shall engage actuaries experienced in retiree health care costs to  
146 perform annual actuarial calculations in accordance with Government Accounting Standards  
147 Board Statements 43 and 45, using data as needed from the group insurance commission, the  
148 public employee retirement administration commission, the state treasurer and the comptroller  
149 and prepare funding schedules to be filed in accordance with section 25.

150           (h) The trustees shall engage an independent auditor to perform an audit of the State  
151 Retiree Benefits Trust Fund's assets, liabilities, net assets, investments and operations on an  
152 annual basis in accordance with government auditing standards and policies established by the  
153 comptroller. The audit report shall be made available to all participating subdivisions,  
154 authorities, boards or instrumentalities not later than September 15, annually.

155           SECTION 8. Section 2 of chapter 38 of the General Laws, as appearing in the 2006  
156 Official Edition, is hereby amended by striking out, in line 6, the words "in Forensic Pathology"  
157 and inserting in place thereof, the following words:- with certification in anatomic pathology and  
158 subspecialty certification in forensic pathology.



159 SECTION 9. Said section 2 of chapter 38, as so appearing, is hereby further amended by  
160 striking out, in lines 7 to 8, the words “, a diplomate of the American Board of Anatomic and  
161 Forensic Pathology”.

162 SECTION 10. Section 132 of chapter 58 of the acts of 2006 is hereby amended by  
163 striking out the word “thereafter”, in the third sentence, and inserting in place thereof the  
164 following words:- ; for 2 years after the effective date of this section, and shall be updated bi-  
165 annually.

166 SECTION 11. Section 1 of chapter 62 of the General Laws, as appearing in the 2006  
167 Official Edition, is hereby amended by inserting after the numeral 72, in line 8, the following  
168 numeral:- 139C.

169 SECTION 12. Paragraph (1) of subsection (d) of section 2 of said chapter 62, as so  
170 appearing, is hereby amended by adding the following clause:-

171 (P) The deduction described in section 163(e)(5) of the Code to the extent increased by  
172 amendments to section 163(e)(5)(F) and section 163(i)(1) inserted by section 1232 of the  
173 American Recovery and Reinvestment Act of 2009.

174 SECTION 13. The definition of “gross income” in section 1 of chapter 63 of the General  
175 Laws, as so appearing, is hereby amended by adding the following sentence:- Gross income shall  
176 be determined without regard to section 108(i) of the Code.

177 SECTION 14. The definition of “net income” in said section 1 of said chapter 63, as so  
178 appearing, is hereby amended by adding the following clause:-

179 (f) the deduction described in section 163(e)(5) of the Code to the extent increased by  
180 amendments to section 163(e)(5)(F) and section 163(i)(1) inserted by section 1232 of the  
181 American Recovery and Reinvestment Act of 2009.

182 SECTION 15. Paragraph 3 of section 30 of said chapter 63, as so appearing, is hereby  
183 amended by adding the following sentence:- Gross income shall be determined without regard to  
184 section 108(i) of the Code.

185 SECTION 16. Paragraph 4 of said section 30 of said chapter 63, as so appearing, is  
186 hereby amended by adding the following clause:-

187 (vii) the deduction described in section 163(e)(5) of the Code to the extent increased by  
188 amendments to section 163(e)(5)(F) and section 163(i)(1) inserted by section 1232 of the  
189 American Recovery and Reinvestment Act of 2009.

190 SECTION 17. Section 52A of said chapter 63, as so appearing, is hereby amended by  
191 inserting after the word “exclusion”, in line 28, the following words:- and without regard to  
192 section 108(i) of the Code.

193 SECTION 18. Paragraph (b) of subsection (1) of said section 52A of said chapter 63, as  
194 so appearing, is hereby amended by adding the following clause:-

195 (vi) the deduction described in section 163(e)(5) of the Code to the extent increased by  
196 amendments to section 163(e)(5)(F) and section 163(i)(1), inserted by section 1232 of the  
197 American Recovery and Reinvestment Act of 2009.

198 SECTION 19. Chapter 139 of the acts of 2006 is hereby amended by striking out section  
199 96 and inserting in place thereof the following section:-

200 Section 96. Notwithstanding any general or special law to the contrary, the formula for  
201 application of funds provided in section 35J of chapter 10 of the General Laws shall not apply in  
202 fiscal year 2007.

203 SECTION 20. Chapter 61 of the acts of 2007 is hereby amended by striking out section  
204 49 and inserting in place thereof the following section:-

205 Section 49. Notwithstanding any general or special law to the contrary, the formula for  
206 application of funds provided in section 35J of chapter 10 of the General Laws shall not apply in  
207 fiscal year 2008.

208 SECTION 21. Item 7004-00032 of section 2 of chapter 119 of the acts of 2008 is hereby  
209 amended by striking out the following words:- “and provided further, that not less than  
210 \$10,000,000 shall be expended to stabilize and promote reinvestment, through homeownership,  
211 in areas the department has determined to be weak markets as indicated by a high concentration  
212 of assisted rental housing or a low rate of homeownership or low median family income or low  
213 average sales prices or high levels of unpaid property taxes or vacant or abandoned buildings  
214 and, after making the finding, the department may waive the requirements of this section and  
215 said chapter 121F which are found to be inconsistent with promoting homeownership in weak  
216 markets and take other steps necessary to promote homeownership in the weak market including,  
217 but not limited to, reducing the length of required affordability to not less than 10 years and  
218 permitting the funded property to be purchased by a household whose income at the time of  
219 purchase does not exceed 135 per cent of the area median income, adjusted for family size, or  
220 both” and inserting in place thereof the following words:- and provided further, that not less than  
221 \$14,000,000 shall be expended to develop affordable housing units which are deemed necessary

222 by the department of housing and community development as part of a redevelopment plan, and  
223 to stabilize and promote reinvestment, through homeownership, in areas the department has  
224 determined to be weak markets as indicated by a high concentration of assisted rental housing or  
225 a low rate of homeownership or low median family income or low average sales prices or high  
226 levels of unpaid property taxes or vacant or abandoned buildings and, after making the finding,  
227 the department may waive the requirements of this section and said chapter 121F which are  
228 found to be inconsistent with promoting homeownership in weak markets and take other steps  
229 necessary to promote homeownership in the weak market including, but not limited to, reducing  
230 the length of required affordability to not less than 10 years and permitting the funded property  
231 to be purchased by a household whose income at the time of purchase does not exceed 135 per  
232 cent of the area median income, adjusted for family size, or both

233 SECTION 22. Section 12 of chapter 135 of the acts of 2008 is hereby repealed.

234 SECTION 23. Item 0610-2000 of section 2 of chapter 182 of the acts of 2008 is hereby  
235 amended by striking out the words”; and provided further, that funds available in fiscal year  
236 2008 shall be available for expenditure until June 30, 2009”.

237 SECTION 24. Item 2800-0500 of section 2 of chapter 182 of the acts of 2008 is hereby  
238 amended by striking out the item number “2800-0500” and inserting in place thereof the  
239 following item number:- 2800-0501.

240 SECTION 25. Item 2810-2040 of said section 2 of chapter 182 of the acts of 2008 is  
241 hereby amended by striking out the item number “2810-2040” and inserting in place thereof the  
242 following item number:- 2810-2041.

243 SECTION 26. Item 4000-0320 of section 2 of chapter 182 of the acts of 2008 is hereby  
244 amended by inserting after the words "rendered in the current fiscal year" the following words:- ;  
245 provided further, that for the purpose of accommodating discrepancies between the receipt of  
246 retained revenues and related expenditures, the department may incur expenses, and the  
247 comptroller may certify for payment, amounts not to exceed the lower of this authorization or the  
248 most recent revenue estimate as reported in the state accounting system.

249 SECTION 27. Item 4401-1100 of said section 2 of chapter 182 of the acts of 2008 is  
250 hereby amended by striking out the item number "4401-1100" and inserting in place thereof the  
251 following item number:- 4401-1101.

252 SECTION 28. Item 7035-0002 of said section 2 of chapter 182 of the acts of 2008 is  
253 hereby amended by striking out the words "provided further, that funds shall only be expended in  
254 the CC, HH, PP, and UU object classes;".

255 SECTION 29. Item 8000-0202 of said section 2 of chapter 182 of the acts of 2008 is  
256 hereby amended by striking out the words "that no funds shall be expended in the AA object  
257 class; and provided further".

258 SECTION 30. Subsection (b) of section 88 of said chapter 182 is hereby amended by  
259 striking out the second sentence and inserting in place thereof the following sentence:- Not less  
260 than \$1,102,561,456 shall be transferred from the General Fund to the Commonwealth Care  
261 Trust Fund and not less than \$47,996,382 shall be transferred from the Commonwealth Care  
262 Trust Fund to the Health Safety Net Trust Fund.

263 SECTION 31. Section 86 of said chapter 182 is hereby amended by striking out the  
264 figure "\$372,000,000" and inserting in place thereof the following figure:- \$352,000,000.

265 SECTION 32. Said chapter 182 of the acts of 2008 is hereby amended by striking out  
266 section 81 and inserting in place thereof the following section:-

267 Section 81. Notwithstanding any general or special law to the contrary, the formula for  
268 application of funds provided in section 35J of chapter 10 of the General Laws shall not apply in  
269 fiscal year 2009.

270 SECTION 33. Item 6033-0817 of section 2A of said chapter 303 of the acts of 2008 is  
271 hereby amended by striking out the item number “6033-0817” and inserting in place thereof the  
272 following item number:- 6035-0817.

273 SECTION 34. Item 6033-0837 of said section 2A of chapter 303 of the acts of 2008 is  
274 hereby amended by striking out the item number “6033-0837” and inserting in place thereof the  
275 following item number:- 6035-0837.

276 SECTION 35. Item 6033-0867 of section 2B of said chapter 303 of the acts of 2008 is  
277 hereby amended by striking out the item number “6033-0867” and inserting in place thereof the  
278 following item number:- 6035-0867.

279 SECTION 36. Item 6033-0877 of said section 2B of chapter 303 of the acts of 2008 is  
280 hereby amended by striking out the item number “6033-0877” and inserting in place thereof the  
281 following item number:- 6035-0877.

282 SECTION 37. Item 6033-0887 of said section 2B of chapter 303 of the acts of 2008 is  
283 hereby amended by striking out the item number “6033-0887” and inserting in place thereof the  
284 following item number:- 6035-0887.

285 SECTION 38. Item 7010-0016 of section 2C of said chapter 302 of the acts of 2008 is  
286 hereby amended by striking out the item number “7010-0016” and inserting in place thereof the  
287 following item number:- 7010-0216.

288 SECTION 39. Section 61 of chapter 302 of the acts of 2008 is hereby repealed.

289 SECTION 40. Item 6001-0801 of section 2C of said chapter 303 of the acts of 2008 is  
290 hereby amended by striking out the item number “6001-0801” and inserting in place thereof the  
291 following item number:- 6001-0881.

292 SECTION 41. Item 6001-0802 of said section 2C of chapter 303 of the acts of 2008 is  
293 hereby amended by striking out the item number “6001-0802” and inserting in place thereof the  
294 following item number:- 6001-0882.

295 SECTION 42. Item 6001-0804 of said section 2C of chapter 303 of the acts of 2008 is  
296 hereby amended by striking out the item number “6001-0804” and inserting in place thereof the  
297 following item number:- 6001-0884.

298 SECTION 43. Item 6001-0805 of said section 2C of chapter 303 of the acts of 2008 is  
299 hereby amended by striking out the item number “6001-0805” and inserting in place thereof the  
300 following item number:- 6001-0885.

301 SECTION 44. Item 6001-0813 of section 2E of said chapter 303 of the acts of 2008 is  
302 hereby amended by striking out the item number “6001-0813” and inserting in place thereof the  
303 following item number:- 6001-0820.

304 SECTION 45. Item 0640-0300 of section 2C of chapter 304 of the acts of 2008 is hereby  
305 amended by striking out the item number “0640-0300” and inserting in place thereof the  
306 following item number:- 0640-0301.

307 SECTION 46. Item 0330-9999 of section 2D of said chapter 304 of the acts of 2008 is  
308 hereby amended by striking out the item number “0330-9999” and inserting in place thereof the  
309 following item number:- 0330-9997.

310 SECTION 47. Item 0526-2010 of section 2A of chapter 312 of the acts of 2008 is hereby  
311 amended by striking out the item number “0526-2010” and inserting in place thereof the  
312 following item number:- 0526-2012.

313 SECTION 48. Subsection (b) of section 7 of chapter 377 of the acts of 2008 is hereby  
314 amended by striking out the word "middlesex" and inserting in place thereof the following  
315 word:- middle.

316 SECTION 49. Section 13 of chapter 5 of the acts of 2009 is hereby amended by striking  
317 out the words “chapter 188” and inserting in place thereof the following words:- section 88 of  
318 said chapter 182.

319 SECTION 50. Notwithstanding any general or special law to the contrary, for fiscal  
320 years 2009 and 2010, net recoveries generated by any contract entered into by the comptroller  
321 under section 29E chapter 29 of the General Laws for accounts receivable cost recovery services  
322 shall be deposited as unrestricted revenue in the General Fund, but federal funds shall be  
323 returned to the federal government, and any amounts to be financed through the sale of bonds  
324 shall be used to reduce the amount financed.



325 SECTION 51. Notwithstanding federal income tax treatment to the contrary, for purposes  
326 of chapters 62 and 63 of the General Laws, the rules of section 382 of the Internal Revenue Code  
327 shall be applied without regard to the treatment of a change in ownership of a bank or other  
328 corporation provided in Internal Revenue Service Notice 2008-83 or in any federal statutory or  
329 administrative codification, supplement or implementation of such Notice. For purposes of said  
330 chapters 62 and 63, Internal Revenue Service Notice 2008-83 and any such codification,  
331 supplement or implementation shall have no force or effect in any taxable year.

332 SECTION 52. Notwithstanding federal income tax treatment to the contrary, for purposes  
333 of chapters 62 and 63 of the General Laws, section 382(n) of the Internal Revenue Code, inserted  
334 by the American Recovery and Reinvestment Act of 2009, shall have no force or effect in any  
335 taxable year.

336 SECTION 53. Notwithstanding any general or special law to the contrary, the  
337 comptroller shall, in consultation with the secretary of administration and finance, transfer not  
338 more than \$2,681,250 from the General Fund to the Department of Energy Resources Credit  
339 Trust Fund, established by subsection (b) of section 13 of chapter 25A of the General Laws.

340 SECTION 54. Notwithstanding any general or special law to the contrary, the  
341 comptroller shall reduce the chapter 70 portion of the final local aid payment for fiscal year 2009  
342 to be made in June 2009 by \$412,000,000 if the secretary of administration and finance certifies  
343 in writing to the comptroller, and has provided 10 days written notice to the house and senate  
344 committees on ways and means, that federal grant funds in the amount of \$412,000,000 have  
345 been obligated or expended so that all school districts will receive the full amount appropriated  
346 in section 3 of chapter 182 of the acts of 2008.

347 SECTION 55. Notwithstanding subsection (c) of section 10 of chapter 152 of the acts of  
348 1997, \$65,000,000 of the balance in the Convention Center Fund, which the state treasurer and  
349 the secretary of administration and finance have determined to exceed the amount necessary to  
350 satisfy the requirement of sufficiency under said subsection (c), shall be transferred to the  
351 General Fund of the commonwealth, not later than June 30, 2009.

352 SECTION 56. Notwithstanding any general or special law to the contrary, federal grant  
353 funds in account numbers 7061-0004 and 7061-0005 distributed to school districts in fiscal years  
354 2009 and 2010 through the State Fiscal Stabilization Fund under Title XIV of the American  
355 Reinvestment and Recovery Act of 2009 shall not be subject to indirect charges under section  
356 32A of chapter 35 and section 5D of chapter 40 of the General Laws. Subsection (f) of section  
357 6B of chapter 29 of the General Laws shall not apply to these funds. School districts shall  
358 continue to provide for and make contributions to appropriate pension funds, as required by  
359 paragraph (c) of subdivision (7) of section 22 of chapter 32 of the General Laws, for employees  
360 whose salaries are paid from these federal funds, in the same manner as contributions are made  
361 when receiving state education aid under chapter 70 of the general laws.

362 SECTION 57. Section 11 shall be effective for taxable years ending on or after January  
363 1, 2009.

364 SECTION 58. Sections 12, 14, 16 and 18 shall apply to obligations issued after August  
365 31, 2008 in taxable years ending after that date.

366 SECTION 59. Sections 13, 15 and 17 shall be effective for discharges in taxable years  
367 ending after December 31, 2008.

368 SECTION 60. Section 49 shall take effect as of March 19, 2009.