

SENATE No. 1773

Senate, April 24, 2013 -- Text of amendment number (41) (offered by Senator Tarr et al) to the Ways and Means amendment (Senate, No. 1766) to the House Bill the House Bill relative to transportation finance (House, No. 3415)

The Commonwealth of Massachusetts

—————
In the Year Two Thousand Fifteen
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1 by striking all after the enacting clause and inserting in place thereof the following new
2 text:-

3 SECTION 1. Subsection (e) of section 9 of chapter 6C of the General Laws, as appearing
4 in the 2010 Official Edition, and as amended by section 1 of chapter 132 of the acts of 2012, is
5 hereby amended by adding the following sentence:- The secretary shall make the report, and all
6 such reports from previous years, available on the department's website.

7 SECTION 2. Section 10 of said chapter 6C, as so appearing, is hereby amended by
8 adding the following paragraph:-

9 The office of transportation planning shall work in collaboration with the public-private
10 infrastructure oversight commission and provide the oversight commission information and
11 updates on research, surveys, studies, and future transportation projects.

12 SECTION 3. Section 11 of said chapter 6C of the General Laws, as so appearing, is
13 hereby amended by inserting after the word "finance," in lines 17-18, the following words:- "the
14 public-private infrastructure oversight commission,".

15 SECTION 4. Said section 11 of said chapter 6C of the General Laws, as so appearing, is
16 hereby further amended by adding the following paragraph:-

17 The long range transportation plan shall prioritize each project identified in the
18 transportation plan, separated by mode of transportation, and provide a detailed fiscal analysis of
19 each project, including the projects funding source or sources, yearly operating costs to maintain
20 the project, the projects impact on existing transportation infrastructure, and impact of the
21 project on the goals identified by the department and the office of performance management and
22 innovation, including, but not limited to, reducing the number of structurally deficient bridges,
23 reducing the state of good repair backlog, and increasing customer satisfaction across all modes
24 of transportation.

25 SECTION 5. Chapter 6C of the General Laws is hereby amended by inserting after
26 section 13 the following section:-

27 Section 13A. The secretary shall develop and implement a program to allow vehicles
28 with less than 2 occupants access to existing high occupancy vehicle lanes; provided, however
29 that such access may be limited during hours the existing high occupancy vehicle lane operates
30 at or near capacity. Vehicles with less than 2 occupants shall pay a varying automated toll
31 depending on the time of the day; provided, however, that the secretary shall establish
32 regulations to allow motorcycles, buses, and low or zero emission vehicles, hybrid vehicles, or
33 other fuel efficient or environmentally friendly vehicles, as established by regulation, to access
34 the lane without paying a toll.

35 SECTION 6. Section 16 of said chapter 6C of the general laws, as so appearing, is
36 hereby amended by adding the following sentence:- Said plan shall be made available on the
37 department's website.

38 SECTION 7. Section 28 of said chapter 6C of the General Laws, as so appearing, is
39 hereby amended by inserting after the word "divisions", in line 33, the following words:- ",
40 including but not limited to revenues from parking fares, financial assistance from cities and
41 towns, sponsorships, naming rights, and advertising".

42 SECTION 8. Section 30 of said chapter 6C of the General Laws, as so appearing, is
43 hereby amended by striking subsection (c) in its entirety and inserting in place thereof the
44 following subsections:-

45 (c) Subject to the approval of the board the secretary may: (1) operate and administer the
46 programs of roadway design, construction, repair, maintenance, capital improvement,
47 development, and planning through the division of highways and other agencies within the
48 department, as appropriate; (2) coordinate and supervise the administration of the department
49 and its agencies to promote economy and efficiency and to leverage federal funding; (3) pursuant
50 to chapter 30A, make, amend and repeal rules and regulations for the management and
51 administration of the department and agencies within the department; (4) execute all instruments
52 necessary for carrying out the business of the department and its agencies; (5) acquire, own,
53 hold, dispose of, lease and encumber property in the name of the department and its agencies; (6)
54 enter into agreements with commissions, offices, boards, divisions, authorities and other entities
55 within the department to improve divisions, agencies, administrative efficiency and program
56 effectiveness and to preserve fiscal resources; (7) enter into agreements and transactions with
57 federal, state and municipal agencies and other public institutions and private individuals,
58 partnerships, firms, corporations, associations and other entities on behalf of the department or
59 its agencies; and (8) apply for and accept funds, including grants, on behalf of the
60 commonwealth in accordance with applicable law. The secretary may delegate any of the

61 foregoing powers to an officer having charge of a division, office, division or other
62 administrative unit within the executive office.

63 (d) The secretary shall

64 (1) develop, in consultation with the commonwealth development coordinating council,
65 and administer a long-term state-wide transportation database for the commonwealth that
66 includes planning for intermodal and integrated transportation;

67 (2) develop, based on a public hearing process, procedures to be used for transportation
68 project selection;

69 (3) establish criteria for project selection to be used in the procedures developed pursuant
70 to clause (2);

71 (4) create a future project prioritization list, separated by mode of transportation;

72 (5) include detailed information regarding all construction projects for which the
73 department has expended funds during the preceding 5 fiscal years, which shall include:

74 (i) the location and street name, including a brief description of the work to be
75 performed;

76 (ii) all project identifying numbers used within the department or with respect to any
77 federal or state grant or funding program, including without limitation any contract numbers,
78 Transportation Incentive Program numbers, or Transportation Infrastructure Finance and
79 Innovation Act or other federal aid numbers;

80 (iii) all contractors, engineers, architects, and other service professionals who have
81 performed work on the project;

82 (iv) all amounts expended, including payee and date of disbursement with respect to each
83 disbursement;

84 (v) total projected and actual cost;

85 (vi) projected and actual start and completion dates;

86 (vii) projected and actual milestone dates and details;

87 (viii) identification and a brief description of any issues, factors, or other causes that have
88 affected or are anticipated to affect the projected cost and completion date of any project; and

89 (ix) the names and contact information of the project manager within the department or
90 other department personnel with oversight authority;

91 (6) compare each project to the metrics established by the by the department's office of
92 performance management and innovation ;

93 (7) document the attempts to engage the public-private infrastructure oversight
94 commission on each project; and

95 (8) make the long-term state-wide transportation database available on the department's
96 website.

97 SECTION 9. Section 34 of said chapter 6C of the General Laws, as so appearing, is
98 hereby amended by adding the following paragraphs:-

99 Any project with a projected cost greater than \$1,000,000 shall be submitted to the
100 legislature for final approval.

101 Final approval on any project contemplated in this section shall not be given until the
102 public-private infrastructure oversight commission, established in section 73, has been given an
103 opportunity to evaluate the project's suitability to be constructed in the design-build-finance-
104 operate-maintain or design-build-operate-maintain project delivery method.

105 No project shall be given final approval unless said project is properly identified and
106 explained in the comprehensive state transportation plan under section 11.

107 SECTION 10. Section 35 of chapter 6C of the General Laws, as so appearing, is hereby
108 amended by adding the following sentence:- "The secretary shall make the report, and all such
109 reports from previous years, available on the department's website."

110 SECTION 11. Clause (26) of subsection (b) of section 64 of chapter 6C of the General
111 Laws, as so appearing, is hereby amended by inserting after the figure "149", in line 85, the
112 following words:- ; provided, however, that in towns where rates have not been established in
113 certain trades and occupations by collective agreements or understandings in the private
114 construction industry between organized labor and employers, the wages paid to mechanics,
115 teamsters, chauffeurs and laborers on public works, the commissioner shall take into
116 consideration the wages paid to the employees in the same trades and occupations by private
117 employers engaged in the construction industry.

118 SECTION 12. Section 53 of chapter 6C of the General Laws, as appearing in the 2010
119 Official Edition, is hereby amended by adding the following paragraph:-

120 (c) The division shall be prohibited from extending the geographic service area covered
121 by the division, including but not limited to the addition of new line service through the creation
122 of a new line, extension of a current line or restoration of a line not currently in use, until the
123 legislature approves a plan submitted by the division detailing how the proposed expansion will
124 be funded and certifies that such expansion will not adversely affect existing services and the

125 fare recovery ratio for the expanded service will not be less than the fare recovery ratio for that
126 particular mode of transportation system wide .

127 SECTION 13. There shall be an independent commission to study and investigate issues
128 related to the laws relating to the use of private contracts to provide for public services. The task
129 force shall investigate and report on the financial impact of the laws regarding privation contracts
130 on Massachusetts state agencies, the process by which private contractors apply to provide
131 government services, the criteria used to evaluate a private sector application, and the overall
132 laws impact on the finances of state government and the private sector. The commission shall
133 consist of the state auditor or a designee, who shall serve as the chair, the inspector general or a
134 designee, and the attorney general or a designee. The commission shall submit a final report of
135 its findings and recommendations, together with drafts of legislation necessary to implement
136 those recommendations, by filing the same with the clerks of the senate and house on or before
137 August 30, 2013.

138 SECTION 14. Subsection (c) of section 2 of chapter 21J of the General Laws, as
139 appearing in the 2010 Official Edition, is hereby amended by striking the following sentence:-
140 The department shall deposit all receipts into the distinct interest bearing account established
141 pursuant to the provisions of section two S of chapter twenty-nine.”, and inserting in place
142 thereof the following sentence:- The department shall apply all receipts to the underground
143 storage tank petroleum cleanup program and any remaining receipts shall be transferred to the
144 Commonwealth Transportation Fund to be used for transportation-related purpose; and

145 further by striking subsection (d) of said section 2.

146 SECTION 15. Chapter 23K of the General Laws, as inserted by section 16 of chapter
147 194 of the acts of 2011, is hereby amended by inserting after section 20 the following section:-

148 Section 20A. (a) The commission may issue to any category 1 or category 2 licensee,
149 subject to the provisions of this chapter and any rules or regulations established by the
150 commission, a category 3 internet gambling license.

151 (b) The commission shall, subject to rules and regulations established by the commission
152 and the pertinent laws governing applicants for a category 1 or 2 license, issue a request for
153 applications for 1 or more category 3 internet gambling license if any category 1 or category 2
154 licensee shall choose not to seek a category 3 internet gambling license; provided, however, that
155 the commission shall not issue greater than 4 category 3 licenses.

156 (c) The commission shall prescribe the form of the 4 category 3 gaming licenses, which
157 shall include, but not be limited to, the following license conditions for each licensee, which
158 shall be in addition to applicable requirements provided for by others sections of this chapter.
159 The licensee shall:

- 160 (i) pay an initial license of not less than \$300,000;
- 161 (ii) pay an annual renewal fee for not less than \$150,000;
- 162 (iii) pay a daily tax of 20 per cent on gross gaming revenues; provided that said daily tax
163 shall be remitted to the commission by a gaming licensee the day following each day of
164 wagering;
- 165 (iv) not offer any online game in conflict with the Massachusetts lottery;
- 166 (v) limit the games offered, odds, and prizes to those that are offered in a category 1 or
167 category 2 license;
- 168 (vi) require all persons be not less than 21 years to place wagers or collect winnings;
- 169 (vii) require all persons be physically located within the confines of Massachusetts to
170 place wagers or collect winnings, unless said person is eligible to place wagers and collect
171 winnings pursuant to a legislatively approved reciprocal state agreement provided for in section
172 (d);
- 173 (viii) include on every internet screen a prominent display for persons to learn about
174 gaming addiction, problem gaming, how to identify it, and resources to seek help.

175 (d) The commission may negotiate reciprocal internet gaming agreements with other state
176 governments; provided, however, that no agreement shall be finalized unless approved by a
177 majority of each branch of the general court.

178 (e) The commission shall deposit all fees and taxes collected pursuant to this section into
179 the General Fund.

180 SECTION 16. Section 59 of chapter 23K of the General Laws, as inserted by chapter
181 194 of the acts of 2011, is hereby amended by striking clause (2) and inserting in place thereof
182 the following clause:-

183 (2) 100 per cent of the revenue received from a category 1 licensee shall be transferred as
184 follows:

- 185 (A) 44.5 per cent to the Transportation Infrastructure and Development Fund established
186 in section 62; provided, however that moneys received pursuant to section 55 of chapter 23K
187 shall be transferred to the 2009 Transportation Reform Fund;
- 188 (B) 44.5 per cent to the to the Education Fund established in section 64;
- 189 (C) 7.5 per cent to the Community Mitigation Fund established in section 61;
- 190 (D) 6 per cent to the Public Health Trust Fund established in section 58.

191 SECTION 17. Chapter 90 of the General Laws is hereby amended by adding the
192 following section:-

193 SECTION 62. (a)The secretary of transportation, in consultation with the registrar, the
194 director of consumer affairs and business regulation and the secretary of administration, shall
195 conduct an auction or sale for the lease of not more than 300 state taxicab licenses; provided
196 however that not more than 60 state taxicab licenses shall be leased in any year. The annual
197 lease price shall not be greater than \$50,000 and the lease payments shall not last beyond 5 years.

198 (b) The secretary shall promulgate regulations for the implementation, administration
199 and enforcement of this section including, without limitation, regulations that:

200 (1) prescribe the method and form of application which an applicant for licensure
201 shall follow and complete before consideration;

202 (2) prescribe the information to be furnished by an applicant or licensee;

203 (3) require all licensees to operate with drivers licensed by a city or town as
204 provided for by the city or town and chapter 159A;

205 (4) require all licensees to treat every licensed driver as an employee under
206 chapter 149;

207 (5) require all licensees to maintain a policy of liability insurance that insures the
208 safety of passengers, including but not limited to the amount or limit of at least one hundred
209 thousand dollars on account of injury to or death of any one person, and, subject to the limits as
210 respects injury to or death of one person; at least three hundred thousand dollars on account of
211 any one accident resulting in injury to or death of more than one person;

212 (6) allow holders of state taxicab licenses to pick up and drop off passengers in
213 multiple cities or towns in the commonwealth;

214 (7) provide for minimum standards of vehicle fuel efficiency and encourage the
215 applications of persons who will place the license in alternative fuel vehicles or hybrid vehicles;

216 (7) encourage the applications of minority, women owned, and veteran persons;

217 (8) encourage the applications of applicants who will place the license in a vehicle
218 that is equipped with a lift, ramp, or any other device, arrangement or alteration, capable of
219 transporting persons with physical disabilities;

220 (9) require state taxicab licensees to pay an annual fee;

221 (10) allow for the removal of a state taxicab license from any holder for failure to
222 comply with the laws of the commonwealth and the regulations adopted by the department;

223 (11) limit any holder of a state taxicab license to less than 4 state taxicab licenses;
224 provided, however, that a holder may have 4 or more licenses if the department does not receive
225 sufficient competition and deems it in the best interest of the commonwealth for said holder to
226 maintain 4 or more licenses

227 (12) address regional priorities and equity in the state taxicab market.

228 (c) The department shall deposit all moneys received pursuant to this section in the
229 general fund; provided, however, that 10 per cent of moneys received shall be distributed to the
230 city or town of the principal place of business of the state taxicab license, as determined by
231 regulations established by the department.

232 SECTION 18. Said section 2ZZZ of said chapter 29, as so appearing, is hereby further
233 amended by striking out subsection (c) and inserting in place thereof the following subsection:-

234 (c) In addition to those revenues credited to the fund under subsection (a) there shall be
235 credited to the fund all monies received by the commonwealth from the receipts from sales of
236 motor vehicles under sections 3, 25 and 26 of chapter 64H and all monies received by the
237 commonwealth on the sales price of purchases of motor vehicles under sections 4, 26 and 27 of
238 chapter 64I, from the taxes imposed under said chapters 64H and 64I as excises upon the sale
239 and use at retail of motor vehicles and upon the storage, use or other consumption of motor
240 vehicles, including interest thereon or penalties; provided however, such amount shall not
241 include any portion of the taxes that constitute special receipts within the meaning of subsection
242 (b1/2) of section 10 of chapter 152 of the acts of 1997. The amount credited to the fund under
243 this subsection shall be net of the dedicated sales tax revenue amount transferred to the
244 Massachusetts Bay Transportation Authority State and Local Contribution Fund under section
245 35T of chapter 10 and to the School Modernization and Reconstruction Trust Fund under section
246 35BB of chapter 10.

247 SECTION 19. Section 27 of chapter 149 of the General Laws, as appearing in the 2010
248 Official Edition, is hereby amended by inserting after the first paragraph the following
249 paragraph:-

250 The commissioner shall provide information on the department's website that details the
251 current prevailing wage rates, the methodology by which the rates are determined, and any
252 actions that have been taken within the last 12 months to modify one or more rates. The
253 commissioner shall conduct at least 2 public hearing per year, in different geographic areas, on
254 issues relating to the prevailing wage law, notice of which shall be promulgated as extensively as
255 possible, and specifically provided to the municipalities and other political subdivisions of the
256 commonwealth, and to the extent possible, organizations representing employers engaged in
257 public projects and organizations representing organized labor in the commonwealth.

258 SECTION 20. Chapter 161A of the General Laws, as appearing in the 2010 Official
259 Edition, is hereby amended by inserting after section 3 the following section:-

260 Section 3A. The department shall expend no funds on the planning, design or
261 construction of a project extending the geographic service area covered by the department,
262 including but not limited to the addition of new line service through the creation of a new line,
263 extension of a current line, or restoration of a line not currently in use, at any time the department
264 or authority improperly classifies greater than 10 per cent of the salaries and benefits of its
265 employees in the department's capital expenditures, as prohibited by section 15 of chapter 6C.

266 SECTION 21. Section 10 of said chapter 161A, as so appearing, is hereby amended by
267 inserting after the word "chapter", in line 4, the following words:- ; provided, however, that
268 notification of any formal communications attempting to secure federal assistance, together with
269 the contents of said communications, are simultaneously transmitted to the house and senate
270 committees on ways and means

271 SECTION 22. Said section 10 of said chapter 161A, as so appearing, is hereby further
272 amended by inserting at the end thereof the following sentence:- The chairman of the authority
273 shall issue a quarterly report on communications with the federal government in furtherance of
274 this section. Said report shall include, but not be limited to, any actions by the authority
275 committing or proposing to commit the state to provide financial assistance and shall be
276 submitted to the house and senate committees on ways and means.".

277 SECTION 23. The first paragraph of Section 20 of Chapter 161A of the General Laws,
278 as appearing in the 2010 Official Edition, is hereby amended by adding the following sentence:-
279 The secretary shall make the preliminary and final itemized budget available on the department's
280 website.

281 SECTION 24. (a) Notwithstanding any general or special law to the contrary, the
282 Massachusetts Department of Transportation, in this section called the department, shall generate
283 sufficient revenue to meet the following benchmarks: (1) in fiscal year 2014, the
284 department shall generate 48 per cent of the department's operating budget; (2) in fiscal year
285 2015, the department shall generate 49 per cent of the department's operating budget; (3) in
286 fiscal year 2016, the department shall contribute 51 per cent of the department's operating
287 budget; (4) in fiscal year 2017, the department shall contribute 53 per cent of the department's
288 operating budget; and (5) in fiscal year 2018, the department shall contribute 54 per cent of the
289 department's operating budget. The salary, benefits, or level of compensation of any
290 department employee shall not be increased if the department is not exceeding the benchmarks
291 provided for in this section.

292 (b) The benchmarks in subsection (a) may be achieved through savings to the
293 department's operating budget; provided, that the department shall submit a preliminary report of
294 savings to the operating budget by October 1 of each fiscal year and a final report of savings to

295 the operating budget by January 1 of each fiscal year. The preliminary and final savings reports
296 shall be made available on the department's website and submitted to the clerks of the house and
297 the senate, to the house and senate committees on ways and means and the joint committee on
298 transportation.

299 (c) The revenue generated to meet the benchmarks in subsection (a) may be derived from:
300 (1) fees collected by the registrar of motor vehicles under section 34 of chapter 90 of the General
301 Laws; (2) funds contributed to the Motor Vehicle Inspection Trust Fund under section 61 of
302 chapter 10; (3) funds contributed to the Massachusetts Transportation Trust Fund under section 4
303 of chapter 6C; and (4) any other funds directly collected by the department.

304 SECTION 25. (a) Notwithstanding any general or special law to the contrary, the
305 Massachusetts Bay Transportation Authority, in this section called the authority, shall generate
306 sufficient revenue to meet the following benchmarks: (1) in fiscal year 2014, the authority shall
307 generate 33 per cent of the authority's operating budget; (2) in fiscal year 2015, the authority
308 shall contribute 34 per cent of the authority's operating budget; (3) in fiscal year 2016, the
309 authority shall contribute 35 per cent of the authority's operating budget; (4) in fiscal year 2017,
310 the authority shall contribute 36per cent of the authority's operating budget; and (5) in fiscal year
311 2018, the authority shall contribute 38 per cent of the authority's operating budget. The salary,
312 benefits, or level of compensation of any Authority employee shall not be increased if the
313 Authority is not exceeding the benchmarks provided for in this section.

314 (b) The benchmarks in subsection (a) may be achieved through savings to the authority's
315 operating budget; provided that, the authority shall submit a preliminary report of savings to the
316 operating budget by October 1 of each fiscal year and a final report of savings to the operating
317 budget by January 1 of each fiscal year. The savings reports shall be displayed on the authority's
318 website and submitted to the house and senate committees on ways and means and the joint
319 committee on transportation.

320 (c) The revenue generated to meet the benchmarks in subsection (a) may be derived from
321 any funds collected by the authority through fees and fares and any other funds directly collected
322 by the authority; provided, however, such revenue shall not include funds contributed to the
323 Massachusetts Bay Transportation Authority State and Local Contribution Fund under section
324 35T of chapter 10 of the General Laws.

325 SECTION 26. (a) The department shall use the revenues generated in this act to comply
326 with the second sentence of section 15 of chapter 6C of the General Laws requiring the salaries
327 and benefits of employees of the department to be classified and funded as operating
328 expenditures. The department shall comply with said section 15 on or before June 30, 2018.

329 (b) The secretary of transportation, in consultation with the secretary of administration
330 and finance, shall file a report regarding the department's compliance with the second sentence
331 of said section 15 of said chapter 6C on or before August 1, 2013. The report shall include, but

332 not be limited to: (1) the number of employees with salaries funded by capital expenditures in
333 fiscal year 2013; (2) the total cost of employee salaries charged to capital expenditures in fiscal
334 year 2013; and (3) the number of employees and total cost of employee salaries that the
335 department estimates will be moved from capital expenditures to operating expenditures in fiscal
336 years 2014, 2015 and 2016 and 2017. The report shall be filed with the joint committee on
337 transportation, the house and senate committees on bonding, capital expenditures and state assets
338 and the house and senate committees on ways and means.

339 SECTION 27. Notwithstanding any general or special law to the contrary, each regional
340 transit authority (RTA) established under chapter 161B of the General Laws shall develop a
341 comprehensive regional transit plan in consultation with the appropriate regional planning
342 agency, the department of transportation, local employers and the business associations, labor
343 organizations, and transit authority riders. The regional transit plan shall include but not be
344 limited to; (1) a comprehensive assessment of transit services; (2) a thorough examination of the
345 ridership trends for each line and service provided by the RTA; (3) a performance analysis of
346 existing services; (4) the development and evaluation of alternative service scenarios; (5) the
347 development of a recommendation to better align service with local and regional demand; (6) the
348 commonwealth's environmental policies; (7) fare rates and collection methods; (8) the region's
349 job creation goals and employment needs; and (9) a determination of whether the RTA's service
350 is deployed in the most effective way possible to accommodate the transit needs of the region's
351 workforce. The development of the plan shall include public hearings in different regions of the
352 commonwealth and the opportunity to comment on a draft report. The final report shall be filed
353 with the department of transportation and made available on the department's website and the
354 website of the appropriate RTA on or before June 30, 2014.

355 SECTION 28. There is hereby established a Prevailing Wage Commission, the purpose
356 of which shall be to determine the effectiveness, practicality and usefulness in establishing fair
357 wage rates of Massachusetts Prevailing Wage Law, so-called, as contained in Chapters 149, 5,
358 71, and 121B of the general laws. The commission shall consider the impact of the prevailing
359 wage on the cost of road, bridges and rail projects for which they are utilized. Said commission
360 shall consist of 5 members: 1 of whom shall be the secretary of transportation or a designee; 1 of
361 whom shall be the secretary of labor and workforce development or a designee; 1 of whom shall
362 be appointed from the Massachusetts municipal association; 1 of whom shall be appointed by an
363 organization representing employees not engaged in organized labor, and 1 of whom shall be
364 appointed from organization representing organized labor in the commonwealth. The
365 commission shall hold not less than 1 public hearing. Said commission shall report to the general
366 court the results of its investigation and study, and its recommendations, if any, together with
367 drafts of legislation necessary to carry such recommendations into effect, by filing the report
368 with the clerk of the house of representatives and the clerk of the senate, the joint committee on
369 labor and workforce development and the joint committee on transportation on or before
370 September 1, 2013.

371 SECTION 29. Notwithstanding any general or special law to the contrary, no awarding
372 authority as defined by section 39 of chapter 3 of the General Laws, shall require or prohibit
373 bidders, contractors, or subcontractors to enter into or adhere to agreements with one or more
374 labor organizations, on the same or related projects, or discriminate against bidders, contractors,
375 subcontractors, or operators for becoming or refusing to become or remain signatories or
376 otherwise to adhere to agreements with one or more labor organizations, on the same or other
377 related public works projects. The use of such agreements requiring labor organization
378 participation shall be reserved exclusively for such situations when no other labor source was
379 available.

380 SECTION 30. Notwithstanding any general or special law to the contrary, the director of
381 the internal special audit unit shall conduct a comprehensive investigation of the financial impact
382 of chapter 25 of the acts of 2009. The investigation shall include a review of total savings to
383 date, anticipated future savings, an analysis of how the savings compare to projected savings at
384 the time of the passage of the act, and recommendations to increase future savings and
385 efficiencies. The director shall publish his findings on the department's website and submit an
386 electronic copy of the report to the clerks of the house and the senate, the house and senate
387 committees on ways and means, and the joint committee of transportation.

388 SECTION 31. Section 140 of chapter 25 of the acts of 2009 is hereby amended by
389 inserting, in the first paragraph, after the words "expiration date" the following: - "of the initial
390 term" ”.

391 SECTION 32. The attorney general shall investigate and issue a report on federal laws or
392 other legal commitments binding upon the Massachusetts Bay Transportation Authority resulting
393 in proposed or contemplated service expansion and the feasibility and consequences of the state
394 challenging or defending a decision not to expand. The report shall include an analysis of legally
395 or contractually obligated service expansion, including but not limited to, the specific source of
396 the obligation, the legal authority demanding fulfillment of the expansion, legal defenses that
397 could reduce or eliminate the obligations, the impact of the decision on January 25, 2011 in
398 *Arborway v. Massachusetts Executive Office of Transportation*, and the financial burdens of
399 breaching any potential obligations if an obligation exists. The report and recommendations
400 shall be filed electronically with the clerks of the house and the senate, the house and senate
401 committees on ways and means and with the joint committee on transportation not later than
402 August 31, 2013.

403 SECTION 33. Notwithstanding any general or special law to the contrary, the
404 Massachusetts Bay Transportation Authority shall issue a request for proposals from business,
405 civic, and non-profit entities to enter into agreements for sponsorship rights of Authority assets
406 and stations.

407 SECTION 34. (a) Notwithstanding any general or special law to the contrary, the
408 department of revenue shall develop and implement a tax amnesty program in accordance with
409 the provisions of this section to be effective for a period not to exceed 3 consecutive calendar
410 months between July 1, 2013 and June 30, 2014.

411 (b) The tax amnesty program shall be limited to the following taxpayers:

412 (i) taxpayers who receive written notice from the department that they are eligible for
413 participation in the tax amnesty program with the following existing business tax liabilities:
414 sales/use tax, sales tax on telecommunications services, meals tax, meals tax local option,
415 materialman sales tax, withholding income, performer withholding, pass-through entity
416 withholding, lottery annuity withholding, room occupancy excise, room occupancy excise local
417 option, convention center financing fees on room occupancy in Boston, Cambridge, Chicopee,
418 Springfield, West Springfield, and Worcester, convention center financing surcharge for
419 sightseeing tours, convention center financing surcharge on vehicle rentals in Boston, convention
420 center financing surcharge on parking in Boston, Springfield, and Worcester, deeds excise,
421 cigarette excise, cigars and smoking tobacco excise, club alcohol beverage excise, gasoline
422 excise, special fuels excise, special fuels excise local option, and boat/recreational vehicles sales
423 tax; or

424 (ii) taxpayers who receive written notice from the department that they are eligible for
425 participation in the tax amnesty program with existing Part B taxable income liabilities

426 (c) The tax amnesty program shall apply to taxes for which the department has issued a
427 proposed assessment, notice of assessment, bill, notice or demand for payment on or after July 1,
428 2006, and before January 1, 2013, or to taxes that became due on or after 1, 2006, and before
429 January 1, 2013.

430 (d) (i) The commissioner's authority to waive penalties during the amnesty period shall
431 not apply to any taxpayer who, before the start date of the amnesty program selected by the
432 commissioner, was the subject of a tax-related criminal investigation or prosecution. The
433 amnesty program shall not authorize the waiver of less than 10 per cent of the interest or more
434 than 30 per cent of the interest. The commissioner may offer tax amnesty to those taxpayers who
435 have either an unpaid self-assessed liability or who have been assessed a tax liability, whether
436 before or after the filing of a return, of which the assessed liability remains unpaid.

437 (ii) A taxpayer who delivers or discloses any false or fraudulent application, document,
438 return, or other statement to the department in connection with an amnesty application shall be
439 ineligible for amnesty and shall be subject to the fraud penalty under present law, including
440 under section 11A of chapter 62B of the General Laws, or a penalty of \$10,000, whichever is
441 greater.

442 (e) To the extent that a taxpayer within the scope of the amnesty program as determined
443 by the commissioner and wishing to participate in the amnesty program has postponed the
444 payment of an assessment of tax, interest and penalty under the authority of subsection (e) of
445 section 32 of chapter 62C of the General Laws, the taxpayer shall waive in writing all rights
446 under said subsection (e) of said section 32 of said chapter 62C further delay the payment of the
447 tax and applicable interest portions of the assessment. The tax and applicable interest portions of
448 the assessment shall be payable in full from the date of the commissioner's notice of assessment.
449 Upon payment by the taxpayer of the tax and interest of the outstanding assessment, the
450 commissioner shall waive all penalties associated with that assessment. The taxpayer and the
451 commissioner shall then proceed with all administrative appeal rights that the taxpayer wishes to
452 pursue with respect to the assessment.

453 (f) Amnesty shall not apply to those penalties which the commissioner would not have
454 the sole authority to waive including, but not limited to, fuel taxes administered under the
455 International Fuel Tax Agreement or under the local option portions of taxes or excises collected
456 for the benefit of cities, towns or state governmental authorities.

457 (g) The commissioner shall maintain records of the amnesty provided under this section
458 including, but not limited to: (i) the number of taxpayers provided with amnesty; (ii) the types of
459 tax liability for which amnesty was provided and, for each type of liability, the amount of tax
460 liability collected and the amount of penalties foregone by virtue of the amnesty program; and
461 (iii) the total outstanding tax liability for amnesty-eligible taxpayers at the conclusion of the tax
462 amnesty program after the collection of all funds under this section. The commissioner shall file
463 a report detailing such information with the clerks of the house of representatives and the senate,
464 the joint committee on revenue, the house and senate committees on ways and means, the
465 minority leader of the house and the minority leader of the senate not later than September 1,
466 2014; provided, however, that such report shall not contain information sufficient to identify an
467 individual taxpayer or the amnesty that an individual taxpayer was provided under this section.

468 (h) The department shall publicize the tax amnesty program in order to maximize the
469 public awareness of and participation in the program.

470 (i) Taxpayers electing to participate in the amnesty program who have paid under protest
471 and filed suit shall agree that upon approval of their amnesty application, the department shall
472 release their payment from escrow and apply it in accordance with the grant of amnesty.

473 (j) Amnesty shall only be granted for eligible taxes to eligible taxpayers, as determined
474 by the department, who apply for amnesty during the amnesty period on forms prescribed by the
475 department and who pay all of the tax, fees and costs, if applicable. If the amnesty application is
476 approved, the commissioner shall waive the appropriate interest and all of the penalties
477 associated with the tax periods to which amnesty is applied. No installment agreements will be
478 entered into for tax periods that are approved for amnesty.

479 (k) The department may adopt regulations and provide notice that a cost of collection
480 penalty may be imposed after the expiration of the tax amnesty period for any deficiency
481 assessed for any taxable period due on or after July 1, 2006, and ending before January 1, 2014.
482 This penalty shall be in addition to all other applicable penalties, fees, or costs.

483 SECTION 35. Notwithstanding any general or special law to the contrary, the
484 Massachusetts Bay Transportation Authority shall, as mandated by section 14 of chapter 132 of
485 the acts of 2012, issue a report on revenues collected through the use of sponsorship agreements.
486 The report shall include, but not be limited to, an analysis of revenues collected, offers to
487 sponsor which have been declined and attempts to increase and promote sponsorship
488 opportunities. The report and recommendations shall be filed with the clerks of the house of
489 representatives and the senate and to the house and senate committees on ways and means and
490 the joint committee on transportation on or before August 30, 2013.

491 SECTION 36. Notwithstanding any general or special law to the contrary, the secretary
492 of transportation shall issue a 5 year plan, as provided for in section 11 of chapter 6C, not less
493 than 180 days after the passage of this act. Said plan shall prioritize projects to provide for the
494 reduction in the number of structurally deficient bridges, to reduce congestion attributable to
495 disrepair, to improve urban and rural primary pavement conditions, to improve interstate
496 pavement conditions, to increase maintenance disbursements per mile to the level necessary to
497 achieve and maintain a state of good repair, to move bus and transit assets into a state of good
498 repair, to improve track and signalization conditions, and to otherwise eliminate the backlog on
499 transit, road, and bridge projects. The plan shall not include any capital expansion projects and
500 shall be published as provided for in section 11 of chapter 6C.

501 SECTION 37. There shall be established and set up on the books of the commonwealth a
502 fund to be known as the 2009 Transportation Reform Savings Fund. The fund shall consist of
503 monies transferred from the Gaming Revenue Fund, monies credited as savings resulting from
504 chapter 25 of the acts of 2009 as certified by the State Auditor and all other monies credited or
505 transferred to the fund from any other fund or source and proceeds from the investment of such
506 funds. The secretary of transportation shall be the trustee of this fund; provided, however, that no
507 funds shall be expended until road, transit, and bridge backlogs are eliminated, transportation
508 assets are in a state of good repair, and the secretary of administration and finance has provided
509 written approval annually of a proposed spending plan; and provided further, however, that the
510 director of the internal special audit unit shall annually audit the savings resulting from chapter
511 25 of the acts of 2009, documenting the quality, efficiency and the integrity of the department's
512 implementation of the act and providing the state auditor a report of the yearly savings it
513 achieved as a result of the act.

514 SECTION 38. Notwithstanding any general or special law to the contrary, the
515 Massachusetts Bay Transportation Authority shall create a pilot program at 3 high volume
516 parking station facilities dedicating not more than 10 per cent of the available parking to

517 customers willing to pay an increased premium for a reserved parking spot that is guaranteed to
518 be available to them if they arrive at the spot before a certain hour, as determined by the
519 Authority.

520 SECTION 39. Notwithstanding any general or special law to the contrary, the
521 Massachusetts Bay Transportation Authority shall issue a request for proposals from business,
522 civic, and non-profit entities to enter into sponsorship agreements for providing transportation
523 services beyond the current hours of operation.