

HOUSE No. 3906

So much of the message from His Excellency the Governor recommending legislation relative to modernizing municipal finance and government [for message, see House, No. 3905] as relates to sections 15 through 30, 36 through 41, 48 through 55, 57 through 79, 81 through 94, 96 through 100, 201 through 220, 232 through 240. Municipalities and Regional Government.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act to modernize municipal finance and government.

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 [15]. Section 36A of chapter 35 of the General Laws, as so appearing, is
2 hereby amended by striking out, in lines 3 and 4, the words “a board composed of the attorney
3 general, the state treasurer and the director of accounts” and inserting in place thereof the
4 following words:- the municipal finance oversight board.

5 SECTION 2 [16]. Sections 44 to 46, inclusive, of chapter 35 of the General Laws are
6 hereby repealed.

7 SECTION 3 [17]. Section 50 of chapter 35 of the General Laws is hereby repealed.

8 SECTION 4 [18]. Section 10 of chapter 39 of the General Laws, as so appearing, is
9 hereby amended by striking out, in lines 7 to 9, inclusive, the words “in the manner prescribed by
10 the by-laws, or, if there are no by-laws, by a vote of the town, or in a manner approved by the

attorney general” and inserting in place thereof the following words:- by posting in any manner prescribed or approved under the authority of section 20 of chapter 30A.

SECTION 5 [19]. Section 3 of chapter 40 of the General Laws, as so appearing, is hereby amended by inserting after the first paragraph the following paragraph:-

Notwithstanding this section or section 53 of chapter 44, a city or town that rents or leases any public building or property, or space within a building or property, other than a building or property under the control of the school committee, may deposit any monies received from the rental or lease in a separate account in the city or town treasury. The monies may be expended by the board, committee or department head in control of the building or property without further appropriation for the upkeep of the facility so rented or leased. Any balance remaining in the account at the close of a fiscal year shall be paid into the General Fund of such city or town; provided that in any city or town that accepts this proviso, any balance shall remain in the account and may be expended for the upkeep and maintenance of any facility under the control of the board, committee or department head in control of the building or property.

SECTION 6 [20]. Section 5A of said chapter 40, as so appearing, is hereby amended by striking out, in line 4, the word “three” and inserting in place thereof the following number:- 5.

SECTION 7 [21]. Chapter 40 of the General Laws, as so appearing, is hereby amended by striking out section 5B and inserting in place thereof the following section:-

Section 5B. Cities, towns and districts may create 1 or more stabilization funds and appropriate any amount into the funds. Any interest shall be added to and become part of the fund.

32 The treasurer shall be the custodian of all such funds and may deposit the proceeds in a
33 trust company, co-operative bank or savings bank, if the trust company or bank is organized or
34 exists under the laws of the commonwealth or any other state or may transact business in the
35 commonwealth and has its main office or a branch office in the commonwealth; a national bank,
36 federal savings bank or federal savings and loan association, if the bank or association may
37 transact business and has its main office or a branch office in the commonwealth; provided,
38 however, that a state-chartered or federally-chartered bank shall be insured by the Federal
39 Deposit Insurance Corporation or its successor; or may invest the funds in participation units in a
40 combined investment fund under section 38A of chapter 29 or in securities that are legal
41 investments for savings banks.

42 At the time of creating any stabilization fund the city, town or district shall specify, and at
43 any later time may alter, the purpose of the fund, which may be for any lawful purpose, including
44 without limitation an approved school project under chapter 70B or any other purpose for which
45 the city, town or district may lawfully borrow money. Such specification and any such alteration
46 of purpose, and any appropriation of funds out of any such fund, shall be approved by a two-
47 thirds vote, except as provided in paragraph (g) of section 21C of chapter 59 for a majority
48 referendum vote. Subject to said section 21C, any such vote shall be of the legislative body of
49 the city, town or district, subject to charter.

50 Notwithstanding section 53 of chapter 44 or other law to the contrary, a city, town or
51 district that accepts this paragraph may dedicate, without further appropriation, all, or a
52 percentage not less than 25 percent, of a particular fee, charge or other receipt to any stabilization
53 fund established under this section; provided, however, that the receipt is not reserved by law, or
54 as authorized by law, for expenditure for a particular purpose. For purposes of this paragraph, a

55 receipt shall not include taxes or excises assessed under chapters 59, 60A, 60B, 61, 61A or 61B
56 or surcharges assessed under section 39M of this chapter or chapter 44B. A dedication shall be
57 approved by a two-thirds vote of the legislative body of the city, town or district, subject to
58 charter, and may be terminated in the same manner. A vote to dedicate or terminate a dedication
59 shall be made before the fiscal year in which the dedication or termination is to commence and
60 shall be effective at least for 3 fiscal years.

61 SECTION 8 [22]. Section 22A of said chapter 40, as so appearing, is hereby amended by
62 striking out the second sentence in the first paragraph and inserting in place thereof the following
63 sentence:- In any city or town that accepts this sentence, the agreement for the acquisition or
64 installation of parking meters may provide that payments thereunder shall be made over a period
65 not exceeding 5 years without appropriation, from fees received for the use of such parking
66 meters notwithstanding the provisions of section 53 of chapter 44.

67 SECTION 9 [23]. Section 22B of said chapter 40, as so appearing, is hereby amended by
68 striking out, in lines 1 through 3, the words “Any city or town, having installed parking meters or
69 coin-operated locking devices for bicycle parking under section 22A,” and inserting in place
70 thereof the following words:- In any city or town that accepts this section and installs parking
71 meters or coin-operated locking devices for bicycle parking under section 22A, the city or town.

72 SECTION 10 [24]. Section 22C of said chapter 40, as so appearing, is hereby amended
73 by striking out, in line 5, the words “Those cities and towns” and inserting in place thereof the
74 following words:- In any city or town that accepts this sentence, the city or town.

75 SECTION 11 [25]. Section 32 of said chapter 40, as so appearing, is hereby amended by
76 striking out, in lines 35 to 36, inclusive, the words “published at least twice at least one week

77 apart in a newspaper of general circulation in the town” and inserting in place thereof the
78 following words:- posted in any manner prescribed or approved under the authority of section 20
79 of chapter 30A.

80 SECTION 12 [26]. Said section 32 of said chapter 40, as so appearing, is hereby further
81 amended by striking out, in lines 42 to 43, inclusive, the words “publishing in one or more
82 newspapers” and inserting in place thereof the following words:- posting in a manner prescribed
83 or approved under the authority of section 20 of chapter 30A.

84 SECTION 13 [27]. Said section 32 of said chapter 40, as so appearing, is hereby further
85 amended by striking out, in lines 61 to 62, inclusive, the words “a conspicuous place in the city
86 or town hall” and inserting in place thereof the following words:- any manner prescribed or
87 approved under the authority of section 20 of chapter 30A.

88 SECTION 14 [28]. Said section 32 of said chapter 40, as so appearing, is hereby further
89 amended by striking out, in lines 62 to 64, inclusive, the words “, and shall publish it once in a
90 newspaper of general circulation in the town”.

91 SECTION 15 [29]. Section 32A of said chapter 40, as so appearing, is hereby amended
92 by striking out, in lines 9 to 10, inclusive, the words “published at least two times in a newspaper
93 of general circulation in the city” and inserting in place thereof the following words:- posted in
94 any manner prescribed or approved under the authority of section 20 of chapter 30A.

95 SECTION 16 [30]. Section 42A of said chapter 40, as so appearing, is hereby amended
96 by inserting after the word “deeds”, in line 5, the following words:- , and files a copy of said
97 certificate with the collector of taxes of the city or town in which the lien hereinafter mentioned
98 is to take effect.

SECTION 17 [36]. Section 5 of chapter 40A of the General Laws, as so appearing, is hereby amended by striking out, in lines 26 to 28, inclusive, the words “in a newspaper of general circulation in the city or town once in each of two successive weeks, the first publication to be not less than fourteen days before the day of said hearing, and”.

SECTION 18 [37]. Said section 5 of said chapter 40A, as so appearing, is hereby further amended by striking out, in line 29, the words “a conspicuous place in the city or town hall” and inserting in place thereof the following words:- any manner prescribed or approved under the authority of section 20 of chapter 30A.

SECTION 19 [38]. Section 11 of said chapter 40A, as so appearing, is hereby amended by striking out, in lines 2 to 5, inclusive, the words “publication in a newspaper of general circulation in the city or town once in each of two successive weeks, the first publication to be not less than fourteen days before the day of the hearing and by”.

SECTION 20 [39]. Said section 11 of said chapter 40A, as so appearing, is hereby further amended by striking out, in lines 5 to 6, inclusive, the words “a conspicuous place in the city or town hall” and inserting in place thereof the following words:- any manner prescribed or approved under the authority of section 20 of chapter 30A.

SECTION 21 [40]. Subsection (d) of Section 9 of Chapter 40N of the General Laws, as so appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

The commission may enter into an agreement with the municipality to provide collection services with respect to any of its unpaid fees, rates, rents, assessments and other charges, and if

120 so, the municipal collector or treasurer shall disburse the amounts collected as provided in the
121 agreement, but no later than 30 days after collection.

122 SECTION 22 [41]. Said chapter 40N, as so appearing, is hereby amended by striking out
123 section 27 and inserting in place thereof the following section:-

124 Section 27. This chapter may be accepted, in a city or town in the manner provided in
125 section 4 of chapter 4, and in the case of an existing water and sewer commission established as
126 an independent body politic and corporate under a special law, by its board of commissioners.

127 SECTION 23 [48]. Section 12 of chapter 40U of the General Laws, as so appearing, is
128 hereby amended by striking out the fifth, sixth, seventh, eighth, ninth and tenth sentences and
129 inserting in place thereof the following sentences:- Thereafter, any fine and additional penalties
130 and interest that may be attached and which remain unpaid shall, to the extent provided by the
131 procedures adopted under section 3, become a lien on the property to which the violation relates,
132 and be collected in the manner provided by section 58 of chapter 40. A municipality's
133 determination of whether to place a lien on the property may involve the number of and the
134 dollar amount of the violations on the property. After the lien takes effect, the property owner of
135 record shall be notified by certified mail of the lien on the property.

136 SECTION 24 [49]. Section 1B of chapter 41 of the General Laws, as so appearing, is
137 hereby amended by inserting after the first sentence the following sentence:- In addition to the
138 foregoing, the positions of town treasurer and collector of taxes, elected under section 1, may be
139 combined into one position and become an appointed position in the manner provided under this
140 section.

141 SECTION 25 [50]. Said section 1B of said chapter 41, as so appearing, is hereby
142 amended by striking out, in lines 11 and 12, the word “Title” and in each instance inserting in
143 place thereof the following word:- Title(s).

144 SECTION 26 [51]. Section 23A of said chapter 41, as so appearing, is hereby amended
145 by striking out the words “one or three”, in line 3, and inserting in place thereof the following
146 words:- not less than 1 year and not more than 5.

147 SECTION 27 [52]. Sections 27, 37 and 39B of said chapter 41 are hereby repealed.

148 SECTION 28 [53]. Said chapter 41 of the General Laws, as so appearing, is hereby
149 amended by inserting after section 41C the following section:-

150 Section 41D. The treasurer of any city, town or district which accepts this section shall
151 pay salaries, wages, or other compensation to any person in the service of such city, town or
152 district by means of deposits to a deposit account or accounts of such person in any 1 or more
153 savings or cooperative banks, trust companies, or credit unions incorporated in or chartered by
154 the commonwealth; in any 1 or more national banking associations, federal savings or loan
155 associations or federal credit unions located in the commonwealth; or any 1 or more savings or
156 loan associations under the supervision of the commissioner of banks; provided, however, that if
157 such deposits are made initially to accounts established for such persons in any 1 such bank, trust
158 company, credit union, or association, the depository shall have agreed with the treasurer on
159 terms satisfactory to the treasurer for the immediate direct transfer of such deposit to any other
160 such bank, trust company, credit union or association designated by each such person.

161 SECTION 29 [54]. Section 52 of said chapter 41, as so appearing, is hereby amended by
162 inserting after the fourth sentence the following sentences:- The board of selectmen may

163 designate any 1 of its members for the purpose of approving bills or payrolls under this section:
164 provided, however, that the member shall make available to the board, at its next meeting, a
165 record of such actions. This provision shall not limit the responsibility of each member of the
166 board in the event of a noncompliance with this section.

167 SECTION 30 [55]. Section 56 of said chapter 41, as so appearing, is hereby amended
168 by inserting after the first sentence the following sentences:- For purposes of this section, the
169 board of selectmen and any other board, committee or head of department consisting of more
170 than 1 member authorized to expend money may designate any 1 of its members to approve all
171 bills, drafts, orders and payrolls; provided, however, that the member shall make available to the
172 board, committee or other department head, at its next meeting, a record of such actions. This
173 provision shall not limit the responsibility of each member of the board in the event of a
174 noncompliance with this section.

175 SECTION 31 [57]. Section 111F of said Chapter 41, as so appearing, is hereby amended
176 by adding the following paragraph:

177 Notwithstanding the provisions of this section, section 100 or any other general or special
178 law to the contrary, any city, town or district that accepts this paragraph may appropriate
179 amounts to a special injury leave indemnity fund for payment of injury leave compensation or
180 medical bills incurred under this section or section 100 and may deposit into such fund any
181 amounts received from insurance proceeds or restitution for injuries to firefighters or police
182 officers. The special fund may be spent, with the approval of the chief executive officer and
183 without further appropriation, for paying expenses incurred under this section or section 100,
184 including but not limited to expenses associated with paying compensation other than salary to

185 injured firefighters or police officers and providing replacement services for the injured
186 firefighters or police officers in lieu of or in addition to any amounts appropriated for the
187 compensation of such replacements. Any balance in the fund shall carry over from year to year,
188 unless specific amounts are released to the general fund by the chief executive officer upon a
189 finding that the amounts released are not immediately necessary for the purpose of the fund and
190 not required for expenses in the foreseeable future.

191 SECTION 32 [58]. Chapter 43B of the General Laws, as so appearing, is hereby
192 amended by inserting after section 3 the following section:

193 Section 3A. A board of selectmen, town manager, mayor or city manager may initiate
194 the adoption of a charter for any city or town and the revision of any charter adopted by a city or
195 town by filing a request for adoption or revision of a charter with the board of registrars of
196 voters.

197 SECTION 33 [59]. Section 4 of said chapter 43B, as so appearing, is hereby amended by
198 inserting after the word “signatures”, in line 3, the following words:- or that a request by the
199 board of selectmen, town manager, mayor or city manager for adoption or revision of a charter
200 has been filed.

201 SECTION 34 [60]. Section 8 of chapter 43B of the General Laws, as so appearing, is
202 hereby amended by striking out, in line 38, the words “clause (11) of.”

203 SECTION 35 [61]. Said chapter 44 of the General Laws, as so appearing, is hereby
204 amended by striking out sections 6 and 6A and inserting in place thereof the following sections:-

Section 6. Cities and towns may, by a majority vote, incur debt for temporary loans for the payment of land damages or any proportion of the general expenses of altering a grade crossing which they are required primarily to pay, or any proportion of the expense of constructing a highway or installing traffic control devices and other devices appurtenant thereto in anticipation of payment or reimbursement by the commonwealth or county, such payment or reimbursement first having been agreed upon by the commissioner of highways or county commissioners, or the sums allotted for such payments or reimbursements having first been certified as available by the commissioner of highways or county commissioners, and may issue notes therefor for a period not exceeding 2 years from their date; and when any money so paid is repaid to the municipality, it shall be applied to the discharge of the loan. Notes issued under this section shall not be renewed or paid by the issue of new notes, except as provided in section 17.

Section 6A. If a city, town or district has been allotted a grant by the federal government, the commonwealth, or any agency or department of either, or by any body politic or public instrumentality of the commonwealth, or similar entity, for any purpose for which the city, town or district may incur debt that may be payable over a term of 5 years or longer, and is required primarily to pay that proportion of the expense for which an advance payment or reimbursement is to be received from such sources, such advance payment or reimbursement first having been agreed upon by the grantor of the funds, in order to provide the necessary funds to meet the expense for which the advance payment or reimbursement is to be made, the treasurer of the city may, with the approval of the official whose approval is required by the city charter in the borrowing of money, the treasurer of the town may, with the approval of the board of selectmen, and the treasurer of the district may, with the approval of the prudential committee, if any,

otherwise the commissioners, incur debt outside the debt limit and issue notes therefor for a period not exceeding 2 years from their dates, and may refund the same from time to time; provided, however, that no loan shall be so refunded unless the auditor, in the case of a city, or the accountant or chief accounting officer in the case of a town or district which has such an officer, otherwise the treasurer, shall certify in a writing filed in the office of the treasurer, where it shall be open to inspection by the public, that at the time such loan is refunded, the city, town or district remains entitled to receive the advance payment or reimbursement in an amount at least equal to the amount of the refunding loan. The proceeds of the advance payment or reimbursement shall be applied to the discharge of the loan, without the necessity of further appropriation. In the event the city, town or district shall no longer be entitled to receive advance payment or reimbursement in an amount sufficient to pay all or any portion of a loan issued under this section at the time such loan matures, the loan shall be paid from revenue funds of the city, town or district to the extent it can no longer be refunded under this section. A payment made by a city, town or district as provided in the preceding sentence shall be reported by the auditor or accountant of the city, town or district, or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the determination of the next annual tax rate, unless the city, town or district has otherwise made provision therefor. The provisions of chapter 74 of the acts of 1945 shall not apply to borrowing under this section.

SECTION 36 [62]. Chapter 44 of the General Laws, as appearing in the 2014 Official Edition, is hereby amended by striking out sections 7 and 8 and inserting in place thereof the following sections:-

Section 7. Cities and towns may incur debt, by a two-thirds vote, within the limit of indebtedness prescribed in section 10, for the following purposes and payable within the periods hereinafter specified not to exceed 30 years or, except for clauses (2), (3), (6) and (7), within the period determined by the director to be the maximum useful life of the public work, improvement or asset being financed under any guideline issued under section 38:

(1) For the acquisition of interests in land or the acquisition of assets, or for the following projects: the landscaping, alteration, remediation, rehabilitation or improvement of public land, the dredging, improvement, restoration, preservation or remediation of public waterways, lakes or ponds, the construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of public buildings, facilities, assets, works or infrastructure, including (i) the cost of original equipment and furnishings of the buildings, facilities, assets, works or infrastructure, (ii) damages under chapter 79 resulting from any such acquisition or project, and (iii) the cost of engineering, architectural or other services for feasibility studies, plans or specifications as part of any acquisition or project; provided that the interest in land, asset acquired or project shall have a useful life of at least 5 years; and provided further, that the period of such borrowing shall not exceed the useful life of the interest in land, asset acquired or project.

(2) For a revolving loan fund established under section 53E3/4; to assist in the development of renewable energy and energy conservation projects on privately-held buildings, property or facilities within the city or town, 20 years.

(3) For the payment of final judgments, 1 year or for a longer period of time approved by a majority of the members of the municipal finance oversight board after taking into

consideration the ability of the city, town or district to provide other essential public services and pay, when due, the principal and interest on its debts and such other factors as the board may deem necessary or advisable.

(4) In Boston, for the original construction, or the extension or widening, with permanent pavement of lasting character conforming to specifications approved by the Massachusetts department of transportation established under chapter 6C and under the direction of the board of park commissioners of the city of Boston, of ways, other than public ways, within or bounding on or connecting with any public park in said city, including land damages and the cost of pavement and sidewalks laid at the time of said construction, or for the construction of such ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or other permanent pavement of similar lasting character under specifications approved by said department of highways, 10 years.

(5) For the cost of repairs to private ways open to the public under section 6N of chapter 40, 5 years.

(6) For the payment of charges incurred under contracts authorized by section 4 D of chapter 40, but only for those contracts for purposes comparable to the purposes for which loans may be authorized under this section. Each authorized issue shall constitute a separate loan, and the loans shall be subject to the conditions of the applicable clauses of this section.

(7) For the cost of feasibility studies or engineering or architectural services for plans and specifications for any proposed project for which a city, town or district is authorized to borrow, 5 years if issued before any other debt relating to the project is authorized, otherwise the period for the debt relating to the project.

(8) For energy audits as defined in section 3 of chapter 25 A, if authorized separately from debt for energy conservation or alternative energy projects; 5 years.

(9) For the development, design, purchase and installation of computer hardware or software and computer assisted integrated financial management and accounting systems; 10 years.

(10) For the cost of cleaning up or preventing pollution caused by existing or closed municipal facilities not referenced in clause (20) of section 8, including cleanup or prevention activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to and approved by the department of environmental protection.

(11) For any other public work, improvement or asset with a maximum useful life of at least 5 years and not otherwise specified in this section, 5 years.

Section 8. Cities and towns may incur debt, by a two-thirds vote, outside the limit of indebtedness prescribed in section 10, for the following purposes and payable within the periods hereinafter specified or, except with respect to clauses (1), (2), (3A), (9) and (18), within such longer period not to exceed 30 years determined by the director to be the maximum useful life of the public work, improvement or asset being financed under any guidelines issued under section 38:

(1) For temporary loans under sections 4, 6, 6A, 17 and 17A, the periods authorized by those sections.

(2) For maintaining, distributing and providing food, other common necessities of life and temporary shelter for their inhabitants upon the occasions and in the manner set forth in section 19 of chapter 40, 2 years.

(3) For establishing or purchasing a system for supplying a city, town, or district and its inhabitants with water, for taking or purchasing water sources, either from public land or private sources, or water or flowage rights, for the purpose of a public water supply, or for taking or purchasing land for the protection of a water system, 30 years.

(3A) For conducting groundwater inventory and analysis of the community water supply, including pump tests and quality tests relating to the development of using said groundwater as an additional source or a new source of water supply for any city, town or district, 10 years.

(4) For the construction or enlargement of reservoirs and the construction of filter beds, for the construction or reconstruction or making extraordinary repairs to standpipes, buildings for pumping stations including original pumping station equipment, and buildings for water treatment, including original equipment therefor, and the acquisition of land or any interest in land necessary in connection with any of the foregoing, 30 years.

(4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and filter beds, 30 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection, and the approval of said department has been granted therefor.

(5) For constructing or reconstructing, laying or relaying aqueducts or water mains or for the extension of water mains, or for lining or relining such mains, and for the development or construction of additional well fields and for wells, 40 years.

336 (6) For the purchase and installation of water meters, 10 years.

337 (7) For the payment of the city, town or district share of the cost to increase the storage
338 capacity of any reservoir, including land acquisition, constructed by the water resources
339 commission for flood prevention or water resources utilization, 20 years.

340 (7A) For the purchase, replacement or rehabilitation of water departmental equipment, 10
341 years.

342 (8) For establishing, purchasing, extending, or enlarging a municipally-owned gas or
343 electric lighting plant, community antenna television system, or telecommunications system, 20
344 years.

345 (8A) For remodeling, reconstructing, or making extraordinary repairs to a municipally-
346 owned gas or electric lighting plant, community antenna television system, or
347 telecommunications system, when approved by a majority of the members of the municipal
348 finance oversight board, for the number of years not exceeding 10, as said board shall fix. Each
349 city or town seeking approval by the board of a loan under this clause shall submit to it all plans
350 and other information considered by the board to be necessary for a determination of the
351 probable extended use of such plant, community television antenna system or
352 telecommunications system likely to result from the remodeling, reconstruction, or repair, and in
353 considering approval under this clause of a requested loan and the terms thereof, special
354 consideration shall be given to that determination.

355 (9) For emergency appropriations that are approved by the director, not more than 2 years
356 or such longer period not to exceed 10 years as determined by the director after taking into
357 consideration the ability of the city, town or district to provide other essential public services and

pay, when due, the principal and interest on its debts, the amount of federal and state payments likely to be received for the purpose of the appropriations and such other factors as the director may deem necessary or advisable; provided, however that for the purposes of this clause, “emergency“ shall mean a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; provided further, that emergency shall not include the funding of collective bargaining agreements or items that were previously disapproved by the appropriating authority for the fiscal year in which the borrowing is sought; and provided further, that for the purposes of this clause, debt may be authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

(9A) For emergency appropriations approved by a majority of the members of the municipal finance oversight board, up to the period fixed by law for the debt as determined by the board; provided, however, that this clause shall apply only to appropriations for capital purposes including, but not limited to, the acquisition, construction, reconstruction or repair of any public building, work, improvement or asset and upon a demonstration by the city, town or district that the process for authorizing debt in the manner otherwise provided by law imposes an undue hardship in its ability to respond to the emergency; provided further, that for purposes of this clause, “emergency“ shall mean a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; and provided further, that for the purposes of this clause, debt may be authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

381 (10) For acquiring land or constructing buildings or other structures, including the cost of
382 original equipment, as memorials to members of the army, navy, marine corps, coast guard, or
383 air force, 20 years.

384 The designation of any such memorial shall not be changed except after a public hearing
385 by the board of selectmen or by the city council of the municipality wherein said memorial is
386 located, notice of the time and place of which shall be given, at the expense of the proponents, by
387 the town or city clerk as the case may be, by publication not less than 30 days prior thereto in a
388 newspaper, if any, published in such town or city; otherwise, in the county in which such town or
389 city lies; and notice of which shall also have been given by the proponents, by registered mail,
390 not less than 30 days prior to such hearing, to all veterans' organizations of such town or city.

391 (11) For acquiring street railway or other transportation property under sections 143 to
392 158, inclusive, of chapter 161, operating the same, or contributing toward the sums expended or
393 to be expended by a transportation area for capital purposes, 10 years.

394 (12) For the acquisition, construction, establishment, enlargement, improvement or
395 protection of public airports, including the acquisition of land, 10 years. The proceeds of
396 indebtedness incurred hereunder may be expended for the acquisition, construction,
397 establishment, enlargement, improvement or protection of such an airport, including the
398 acquisition of land, jointly by 2 or more municipalities.

399 (13) For the financing of a program of eradication of Dutch elm disease, including all
400 disbursements on account of which reimbursement is authorized or may be authorized by the
401 commonwealth, county, any city or town, or by any manner of assessment or charges, pursuant
402 to and consistent with chapter 132, 5 years.

(14) For the construction of sewers, sewerage systems and sewage treatment and disposal facilities, or for the lump sum payment of the cost of tie-in to such services in a contiguous city or town, for a period not exceeding 30 years; provided, however, that either (i) the city or town has an enterprise or special revenue fund for sewer services and that the accountant or auditor or other officer having similar duties in the city or town shall have certified to the treasurer that rates and charges have been set at a sufficient level to cover the estimated operating expenses and debt service related to the fund, or (ii) the issuance of the debt is approved by a majority of the members of the municipal finance oversight board.

(15) For the construction of municipal golf courses, including the acquisition of land, the construction of buildings, and the cost of original equipment and furnishings, 20 years.

(16) For the payment of charges incurred under contracts authorized by section 4D of chapter 40, but only for those contracts for purposes comparable to the purposes for which loans may be authorized under this section. Each authorized issue shall constitute a separate loan, and the loans shall be subject to the conditions of the applicable clauses of this section.

(17) For the construction of a regional incinerator for the purpose of disposing solid waste, refuse and garbage by 2 or more communities, 20 years.

(18) For the lending or granting of money to industrial development financing authorities and economic development and industrial corporations, with the approval of the Massachusetts office of business development and the director of housing and community development, 20 years.

(19) For the purposes of implementing a project financed in whole or in part by the Farmers Home Administration of the United States Department of Agriculture, pursuant to 7

USC 1921, et seq., up to 40 years. Regional school districts established under any general or special law shall be authorized to incur debt for the purposes and within the limitations described in this clause.

(20) For the cost of cleaning up or preventing pollution caused by existing or closed landfills or other solid waste disposal facilities, including clean up or prevention activities taken pursuant to chapter 21E or chapter 21H, 30 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

(21) For the construction of incinerators, refuse transfer facilities, recycling facilities, composting facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, for the purpose of disposing of waste, refuse and garbage, 25 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

(22) For remodeling, reconstructing or making extraordinary repairs to incinerators, refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, owned by the city, town or district, and used for the purpose of disposing of waste, refuse and garbage, 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of said department has been granted therefor.

447 (23) For the purpose of closing out a landfill area, opening a new landfill area, or making
448 improvements to an existing landfill area, 25 years; provided, however, that no indebtedness
449 shall be incurred hereunder until plans relating to the project shall have been submitted to the
450 department of environmental protection and the approval of said department has been granted
451 therefor.

452 (24) For the acquisition of a dam or the removal, repair, reconstruction and improvements
453 to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam,
454 40 years; provided, however, that this clause shall include dams as defined in section 44 of
455 chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise and
456 located within a municipality, including any real property appurtenant thereto, if the dam and any
457 appurtenant real property is not at the time of such acquisition owned or held in trust by the
458 commonwealth.

459 SECTION 37 [63]. Section 9 of chapter 44 of the General Laws, as so appearing, is
460 hereby amended by striking out, in line 8, the words “(6), (7), or (7A)” and inserting in place
461 thereof the following words:- or (6).

462 SECTION 38 [64]. Section 17 of said chapter 44, as so appearing, is hereby amended by
463 striking out the first paragraph and inserting in place thereof the following paragraph:-

464 If a city, town or district votes to issue bonds, notes or certificates of indebtedness in
465 accordance with law, the officers authorized to issue the same may, in the name of such city,
466 town or district, make a temporary loan for a period of not more than 2 years in anticipation of
467 the money to be derived from the sale of such bonds, notes or certificates, and may issue notes
468 therefor. A city, town or district may refund, by the issue of other notes, a temporary loan issued

469 under the authority of the first sentence; provided, however, that the period from the date of issue
470 of the original loan to the date of maturity of the refunding loan shall not exceed 2 years, unless
471 such temporary loan is paid in part from revenue funds of the city, town or district as hereinafter
472 provided for, in which case the period from the date of issue of the original loan to the date of
473 maturity of the refunding loan shall not exceed 10 years. A temporary loan refunded under this
474 section shall be paid in part from revenue funds of the city, town or district at or before the
475 maturity date of any such refunding loan that is issued to mature more than 2 years, but not more
476 than 3 years, from the date of issue of the original loan. A like payment from revenue funds
477 shall be made at or before the maturity date of any such refunding loan that is issued to mature
478 more than 3 years, but not more than 4 years, from the date of issue of the original loan and again
479 at or before the maturity date of any such refunding loan that is issued to mature more than 4
480 years but not more than 5 years; more than 5 years but not more than 6 years; more than 6 years
481 but not more than 7 years; more than 7 years but not more than 8 years; more than 8 years but
482 not more than 9 years, from the date of the original loan, and again at or before the maturity date
483 of any such refunding loan that is issued to mature more than 9 years from the date of issue of
484 the original loan. Each such payment from revenue funds shall be at least equal to the minimum
485 annual payment which would have been required if such temporary loan had been converted to a
486 serial loan prior to its first refunding that required a payment from revenue funds under this
487 section, and the authorized amount of the serial loan shall be reduced by the aggregate amount of
488 all such payments. Each payment made by a city, town or district as provided in the preceding
489 sentence shall be reported by the auditor or accountant of the city or town or other officer having
490 similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include
491 the amount so reported in the determination of the next annual tax rate, unless the city, town or

district has otherwise made provision therefor. The amount of a payment from revenue funds made by a regional school district or regional refuse disposal district as provided herein shall be included in the next annual district operating and maintenance budget, unless the regional district committee has otherwise made provision therefor. The time within which a serial loan shall be due and payable shall not be extended by reason of the making of a temporary loan hereunder beyond the time fixed by law. If a balance remains in the proceeds of a temporary loan issued in anticipation of a serial loan at the time when the serial loan is issued, said balance may be applied to the payment of such temporary loan.

SECTION 39 [65]. Section 19 of said chapter 44, as so appearing, is hereby amended by inserting the following paragraph:-

Notwithstanding any general or special law to the contrary, the final payment on account of any bonds issued by a city, town or district may be made not later than the end of the fiscal year in which such bonds would otherwise have been payable under this chapter, or any other statutory authority under which the issuance of any such bonds was otherwise authorized.

SECTION 40 [66]. Said chapter 44, as so appearing, is hereby amended by striking out section 20 and inserting in place thereof the following section:-

Section 20. The proceeds of any sale of bonds or notes shall be used only for the purposes specified in the authorization of the loan, and may also be used for costs of preparing, issuing and marketing the bonds or notes, except as otherwise authorized by this section. If a balance remains after the completion of the project for which the loan was authorized, the balance may at any time be appropriated by a city, town or district for any purposes for which a loan may be incurred for an equal or longer period of time than that for which the original loan,

including temporary debt, was issued. Any balance not in excess of 50,000 dollars may be applied, with the approval of the chief executive officer, for the payment of indebtedness. If a loan has been issued for a specified purpose but the project for which the loan was authorized has not been completed and no liability remains outstanding and unpaid on account thereof, a city by a two-thirds vote of all of the members of the city council, or a town or district, by a two-thirds vote of the voters present and voting thereon at an annual town or district meeting, may vote to abandon or discontinue the project and the unexpended proceeds of the loan may be appropriated for any purpose for which a loan may be authorized for an equal or longer period of time than that for which the original loan, including temporary debt, was issued. Any premium received upon the sale of the bonds or notes, less the cost of preparing, issuing and marketing them, and any accrued interest received upon the delivery of the bonds or notes shall be (i) applied, if so provided in the loan authorization, to the costs of the project being financed by the bonds or notes and to reduce the amount authorized to be borrowed for the project by like amount; or (ii) appropriated for a project for which the city, town or district has authorized a borrowing, or may authorize a borrowing, for an equal or longer period of time than the original loan, including any temporary debt, was issued, thereby reducing the amount of any bonds or notes authorized to be issued for the project by like amount. Notwithstanding this section, no appropriation from a loan or balance thereof shall be made that would increase the amount available from borrowed money for any purpose to an amount in excess of any limit imposed by general law or special act for that purpose. Additions to the levy limit for a debt exclusion are restricted to the true interest cost incurred to finance the excluded project.

SECTION 41 [67]. Said chapter 44, as so appearing, is hereby amended by striking out section 21A and inserting in place thereof the following section:-

Section 21A. The city council of a city, the board of selectmen of a town and the prudential committee, if any, otherwise, the commissioners of a district, may authorize and provide for the issuance of refunding bonds or notes of the city, town or district for the purpose of paying or refunding all or any designated part of an issue of bonds or notes then outstanding, including the amount of any redemption premium thereon; provided, however, that no such refunding bonds or notes shall be payable over a period longer than the period during which the original bonds or notes so refunded must be paid pursuant to law; and provided, further, that, notwithstanding any provision of any general or special law, city charter, city ordinance or city council rule or order to the contrary, any vote of the city council of a city authorizing and providing for the issuance of refunding bonds or notes of the city may be introduced and given final passage at 1 meeting of the city council, shall not be subject to any publication requirement, shall not be subject to any referendum provision, and shall be effective upon passage. The first annual payment of principal on account of an issue of refunding bonds or notes shall not be later than the last day of the fiscal year in which any of the bonds or notes being refunded would otherwise have been payable and the annual payments thereafter shall be arranged in accordance with the provisions of section 19; provided, however, that any annual payment earlier than the date on which the first annual payment is required to be made, may be in any amount. Except as otherwise provided in this section, the issuance of such refunding bonds or notes shall be governed by the applicable provisions of this chapter. Refunding bonds or notes issued under this section shall be subject to the same limit of indebtedness, if any, as the bonds or notes refunded by them; provided, however, that upon the issuance of such refunding bonds or notes, the bonds or notes refunded shall no longer be counted in determining any limit of indebtedness of the city, town or district under this chapter or any other applicable provision of law. If such

560 refunding bonds or notes are issued prior to the maturity or redemption date of the original bonds
561 or notes refunded, an amount of the proceeds of the refunding bonds or notes and other moneys
562 then available or to become available to the city, town or district, which moneys may include
563 income to be derived from the investment of such proceeds, sufficient to pay or provide for the
564 payment of the principal, redemption premium, if any, and interest on the bonds or notes so
565 refunded to the date fixed for their payment or redemption shall be held in a separate fund and in
566 trust solely for the payment of such principal, redemption premium and interest. The funds so
567 held may be invested pursuant to section 55 and the income derived from such investment may
568 be expended by the treasurer to pay the principal, redemption premium, if any, and interest on
569 the bonds or notes refunded until they are paid or redeemed; provided, however, that
570 notwithstanding any limitations on the maturity of investments under section 55, any such
571 investment may have a maturity not later than the date fixed for the payment or redemption of
572 the bonds or notes refunded.

573 The present value of the principal and interest payments due on refunding bonds issued
574 under this section shall not exceed the present value of the principal and interest payments to be
575 paid on the bonds to be refunded, except as otherwise provided in this section. The city, town, or
576 regional school district shall notify the department of education in the event that bonds or notes
577 issued for an approved school project under chapter 645 of the acts of 1948 are refunded under
578 this section and the amount of the state construction grant payable to the city, town, or regional
579 school district shall not be affected by any increase in the amount of interest payable on the
580 refunding bonds or notes, but shall be affected by any decrease in the amount of interest payable
581 on the refunding bonds or notes for school building projects approved after July 1, 1995. Upon
582 receipt of notification from a city, town or regional school district of a decrease in the amount of

583 interest payable related to such projects, the department of education shall recalculate the amount
584 of the state construction grant that is payable to such city, town or regional school district.

585 If the mayor or city manager in a city, the board of selectmen of a town or the prudential
586 committee of a district determines that the issuance of refunding bonds is reasonable and
587 necessary in order to maintain the tax-exempt status of outstanding bonds or notes of the city,
588 town or district, the official, board or committee may authorize refunding bonds for that purpose,
589 even if the present value of the principal and interest payments due on the refunding bonds
590 exceeds the present value of the principal and interest payments otherwise payable on the bonds
591 to be refunded.

592 SECTION 42 [68]. Said chapter 44, as so appearing, is hereby amended by inserting
593 after section 21B the following section:-

594 Section 21C. A city, town or district may by a two-thirds vote of its legislative body, if
595 recommended by its chief executive officer, authorize any department of the city, town or district
596 to enter into a lease purchase financing agreement to acquire equipment or improve a capital
597 asset that may be financed by the issuance of debt under this chapter or otherwise authorized by
598 law, for a term up to the useful life of the property to be procured as determined by its chief
599 executive officer. Any lease purchase financing agreement under this section shall be considered
600 a binding obligation of the city, town or district as if it were a debt authorization under this
601 chapter, provided an appropriation available for the purpose has been made in the first fiscal year
602 in which the lease becomes effective. Any city, town or district that follows the procedure in this
603 section with respect to entering into a lease purchase financing agreement for the procurement of

any personal property for the governmental entity, may refinance the purchase with the issuance of refunding bonds under section 21A to pay the balance of the lease obligation.

SECTION 43 [69]. Section 25 of said chapter 44 is hereby repealed.

SECTION 44 [70]. Section 31 of said chapter 44, as so appearing, is hereby amended by inserting after the word “only”, in line 10, the following words:- upon a declaration by the governor of a state of emergency with respect to the disaster or.

SECTION 45 [71]. Said section 31 of said chapter 44, as so appearing, is hereby further amended by striking out the third sentence and inserting in place thereof the following sentence:- Payments of final judgments, awards or payments ordered or approved by a state or federal court or adjudicatory agency may, upon certification by the city solicitor or town counsel that no appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made from any available funds in the treasury, and the payments so made shall be reported by the auditor or accountant or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the aggregate appropriations assessed in the determination of the next subsequent annual tax rate, unless the city or town has otherwise made provision therefor.

SECTION 46 [72]. Said section 31 of said chapter 44, as so appearing, is hereby further amended by inserting after the word “selectmen”, in line 38, the following words:- , and the district counsel in place of the city solicitor or town counsel.

SECTION 47 [73]. Section 31D of said chapter 44, as so appearing, is hereby amended by striking out, in lines 4 through 8, the words “town manager and the finance or advisory committee in a town having a town manager, by the selectmen and the finance or advisory

committee in any other town, by the city manager and the city council in a city having a city manager or by the mayor and city council in any other city” and inserting in place thereof the following words:- chief administrative officer.

SECTION 48 [74]. Subsection (a) of section 33B of said chapter 44, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- In addition, the city council may, by majority vote, on recommendation of the mayor, transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year, any amount appropriated other than for the use of a municipal light department or a school department to any other appropriation.

SECTION 49 [75]. Subsection (b) of said section 33B of said chapter 44 of the General Laws, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- Alternatively, the selectmen, with the concurrence of the finance committee or other entity established under section 16 of chapter 39, may transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year, any amount appropriated other than for the use of a municipal light department or a school department to any other appropriation.

SECTION 50 [76]. Said chapter 44, as so appearing, is hereby amended by striking out sections 35, 36 and 37 and inserting in place thereof the following section:-

Section 35. Cities, towns, districts, and regional school districts shall conduct periodic audits of their accounts, according to any standards established by the director under section 38, and shall engage for that purpose a professional auditing firm or other independent accountant as may be necessary or appropriate. The chief executive officer of a city or town, the prudential

648 committee, if any, otherwise the commissioners, of a district, or the regional district school
649 committee may also cause an audit to be performed when, in their opinion, the condition of the
650 accounts is such as to warrant the making of such audit necessary and useful.

651 Notwithstanding any general or special law that provides for the director to cause an
652 annual or other periodic audit of a regional or other governmental unit created within 1 or more
653 cities or towns of the commonwealth to provide public services or conveniences, such
654 governmental unit shall be considered a district for purposes of conducting a periodic audit under
655 this section and sections 38, 39, 40, 41 and 42. Upon the completion of each audit, a copy shall
656 be sent to the chief executive officer of each city or town which is a member of the governmental
657 unit. The cost of each audit shall be a current expense of the governmental unit and shall be
658 apportioned among the several cities and towns that are members of the unit in the same manner
659 as other such expenses.

660 SECTION 51 [77]. Said chapter 44, as so appearing, is hereby further amended by
661 striking out sections 38, 39, 40 and 41 and inserting in place thereof the following 4 sections:-

662 Section 38. The director shall make, and from time to time revise, such reasonable rules,
663 regulations and guidelines, as may be necessary to establish minimum standards and methods of
664 municipal and district accounting systems as the director determines are most effective in
665 securing uniformity of classification in the accounts of cities, towns, and districts. Such
666 accounting classifications, so far as they pertain to municipal or regional school committees,
667 shall be subject to the advice and approval of the commissioner of elementary and secondary
668 education. The specific areas to which such standards may relate shall include but are not
669 limited to the following: the administration of all laws regarding city, town or district revenues,

670 expenditures and debt, including the maximum useful life of projects, improvements or assets
671 being financed with debt; the systematic accounting of financial transactions; the adequacy of
672 financial records; and the frequency and content of audits.

673 The director may, upon request or the director's own initiative, give an opinion to a city,
674 town or district auditor, accountant or other officer having similar duties, collector, treasurer or
675 other board or other officer, upon any question arising under any statute relating to accounting
676 for revenues and expenditures and issuance of debt. The director may visit any city, town or
677 district, inspect the work of its auditor, accountant or other officer having similar duties,
678 collector, treasurer, or other officer having charge of any financial accounts or records; and
679 require of them any information considered necessary regarding the procedures used in keeping
680 the accounts or records, including access to all necessary papers, vouchers, books, records, and
681 data. The director may require of city, town, or district officials such action as will tend to
682 produce uniformity of accounting systems and standards through the commonwealth

683 Section 39. Upon the completion of audits under section 35, the firm or person selected
684 by the city, town or district shall render a report to the chief executive officer of the city or town,
685 or other board or officer required by charter, or the prudential committee or commissioners of the
686 district, embodying the results of the findings, with any suggestions considered advisable for the
687 proper administration of the finances of the city, town, or district. A copy of the audit report
688 shall be furnished to the director.

689 Section 40. For the purpose of conducting audits of the accounts of all cities and towns
690 annually, and of the accounts of each district and regional school district as often as once in 2
691 years or annually as determined by the prudential committee, if any, otherwise the

commissioners, or the regional district school committee, the firm or person engaged for such purpose shall have access to all necessary papers, books, and records. All accounts subject to audit by town auditors under section 53 of chapter 41 shall be subject to audit, and the trustees of any property the principal or income of which, in whole or in part, was bequeathed or given in trust for public uses for the benefit of the city or town or any part thereof, or for the benefit of the inhabitants of the city or town or any part thereof, shall give the firm or person access to their accounts, funds, securities and evidences of property for the purposes of the audit. Upon the completion of each audit as aforesaid, a report thereunder shall be made to the mayor and city council in cities, the selectmen in towns, the prudential committee and commissioners in a district, and the regional district school committee in a regional school district, and a copy of the same shall be furnished to the city, town or district clerk, who shall cause the same or a summary of its essential features to be published at the expense of the city, town or district. A copy of the audit report shall be furnished to the director of accounts. If embezzlement or other criminal activity is suspected as a result of audit findings, the foregoing city, town, or district officials shall bring the relevant information to the attention of the district attorneys and attorney general and give assistance to any investigation instituted in response.

Commencing with the fiscal year 1987, regional school districts may satisfy the requirements of the Single Audit Act of 1984, 31 USC Sec. 7502, by causing audits of its records to be made annually or biennially by an independent auditor to be selected by such regional school districts to conduct such audits. Such audits shall be made in accordance with federal government auditing standards.

Section 41. Whenever it appears to the director that a city, town or district has failed to meet the minimum standards and methods of municipal and district accounting prescribed under

715 section 38, or to provide the information required under section 43 or other statute, the director
716 shall notify the city, town or district of the actions necessary to ensure compliance or to provide
717 the required information. The notice shall contain a statement that failure to comply may result
718 in the director taking action to ensure compliance, including contracting for any services
719 necessary or appropriate to do so. If such city or town fails, within a reasonable time, to comply
720 with the requirements of the director, and continues to fail to comply, the director may contract
721 on behalf of the city or town for any professional or technical services necessary to meet the
722 standards or obtain the necessary information. The costs of the services shall be incurred by the
723 commonwealth; and payment shall be deducted by the state treasurer under section 20A of
724 chapter 58 from any amount distributable or payable by the commonwealth to such city or town.

725 SECTION 52 [78]. Said chapter 44, as so appearing, is hereby further amended by
726 striking out section 42 and inserting in place thereof the following section:-

727 Section 42. Whenever a city, town or district causes an audit of its accounts or the
728 accounts of separate departments to be made by a firm or person of its own selection, the city,
729 town or district clerk shall immediately, upon the employment of such firm or person, file the
730 name and address with the director, and such firm or person shall, within 10 days after making
731 the report of the audit and recommendations to the city, town or district, file a certified copy
732 thereof with the director.

733 SECTION 53 [79]. Said chapter 44, as so appearing, is hereby further amended by
734 striking out sections 43 and 44 and inserting in place thereof the following 2 sections:-

735 Section 43. The director shall annually require the auditor or other accounting officer of
736 each city and town to submit schedules to provide for uniform returns giving detailed statements

of all receipts classified by sources, and all payments classified by objects, for its last fiscal year; a statement of the public debt showing the purpose for which each item of the debt was created and the provision made for the payment thereof; and a statement of assets and liabilities at the close of the fiscal year. The director may prescribe standard forms intended to promote the systematic accounting of financial transactions and the publication of the same in the city and town reports. The director shall collect from the proper local authorities such other information pertaining to municipal affairs as in the director's judgment may be of public interest. All accounting and other officials and custodians of public money of cities and towns shall properly complete and return promptly to the director all schedules required of them. If a city or town fails within 60 days after a request has been made by the director to furnish the information to be collected under this section, the director may obtain the information in accordance with section 41.

Section 44. The commissioner of revenue may obtain and compile statistics about the financial affairs of cities and towns and other information of public interest pertaining to municipal affairs. Such statistics and other information the commissioner deems relevant may be published and distributed through such means and methods as the commissioner shall choose. The commissioner may also publish, at such intervals as is considered advisable, bulletins or special reports of the director about municipal affairs.

SECTION 54 [81]. Said chapter 44, as so appearing, is hereby further amended by striking out section 46A and inserting in place thereof the following section:-

Section 46A. The director may, if conditions appear to the director to warrant it, review the accounts and financial transactions and affairs of a city or town, or of any department, board,

commission or officer thereof. For the purpose of conducting the review, the director may visit any city, town, or district office and require any information the director considers necessary. Upon the completion of any review, the director may publish a summary of its essential features. A municipal officer or employee or a member of a municipal department, board or commission whose accounts or transactions are being reviewed under this section shall afford to the director such assistance as the director may require. Refusal or neglect by such an officer, employee or member to afford such assistance shall be punished by a fine of not more than 500 dollars or by imprisonment for not more than 1 year, or both.

SECTION 55 [82]. Section 53 of said chapter 44, as so appearing, is hereby amended by striking out clauses (2) and (3) and inserting in place thereof the following clauses:-

(2) sums not in excess of 150,000 dollars recovered under the terms of fire or physical damage insurance policy or received in restitution for damage done to such city, town or district property may, with the approval of the chief executive officer, be used by the officer or department having control of the city, town or district property for the restoration or replacement of such property without specific appropriation during the fiscal year in which they are received or 120 days after receipt, whichever is later, and (3) sums recovered from pupils in the public schools for loss of or damage to school books, materials, electronic devices or other learning aids provided by the school committee, or paid by pupils for materials used in the industrial arts projects, may be used by the school committee for the restoration or replacement of such books or materials without specific appropriation.

SECTION 56 [83]. Section 53A of said chapter 44 of the General Laws, as so appearing, is hereby amended by inserting after the first sentence the following sentence:-

781 In the case of grants from the federal government or from the commonwealth, a county or
782 municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor
783 to provide advance payment or reimbursement to the city, town or district, the officer or
784 department may spend the amount of the advance payment, or the amount to be reimbursed, for
785 the purposes of the grant, subject to the approvals required by this section. Any advance
786 payment or reimbursement shall be applied to finance the grant expenditures; but any
787 expenditures outstanding at the close of the fiscal year after the fiscal year in which the grantor
788 approved the agreement shall be reported by the auditor or accountant of the city, town or
789 district, or other officer having similar duties, or by the treasurer if there be no such officer, to
790 the assessors, who shall include the amount so reported in the determination of the next annual
791 tax rate, unless the city, town or district has otherwise made provision therefor.

792 SECTION 57 [84]. Section 53D of said chapter 44 is hereby repealed.

793 SECTION 58 [85]. Said chapter 44, as so appearing, is hereby amended by striking out
794 section 53E½ and inserting in place thereof the following section:-

795 Section 53E½. Notwithstanding section 53, a city or town may authorize by by-law or
796 ordinance the use of 1 or more revolving funds by 1 or more municipal agency, board,
797 department or office which shall be accounted for separately from all other monies in the city or
798 town and to which shall be credited any fees, charges or other receipts from the departmental
799 programs or activities supported by the revolving fund. Expenditures may be made from such
800 revolving fund without further appropriation, subject to the provisions of this section; provided,
801 however, that expenditures shall not be made or liabilities incurred from any such revolving fund
802 in excess of the balance of the fund nor in excess of the total authorized expenditures from such

803 fund, nor shall any expenditures be made unless approved in accordance with sections 41, 42, 52
804 and 56 of chapter 41.

805 Interest earned on any revolving fund balance shall be treated as general fund revenue of
806 the city or town. No revolving fund may be established under this section for receipts of a
807 municipal water or sewer department, a municipal hospital or a cable television access service or
808 facility or for receipts reserved by law, or as authorized by law, for expenditure for a particular
809 purpose. No revolving fund expenditures shall be made for the purpose of paying any wages or
810 salaries for full time employees unless the revolving fund is also charged for the costs of fringe
811 benefits associated with the wages or salaries so paid; provided, however, that such prohibition
812 shall not apply to wages or salaries paid to full or part-time employees who are employed as
813 drivers providing transportation for public school students; provided further, that only that
814 portion of a revolving fund which is attributable to transportation fees may be used to pay such
815 wages or salaries and provided, further, that any such wages or salaries so paid shall be reported
816 in the budget submitted for the next fiscal year.

817 A revolving fund shall be established under this section by by-law or ordinance. The by-
818 law or ordinance shall specify for each fund: (1) the programs or activities for which the
819 revolving fund may be expended; (2) the departmental receipts in connection with those
820 programs or activities that shall be credited to the revolving fund; (3) the board, department or
821 officer authorized to expend from such fund; (4) and any reporting or other requirements the city
822 or town may impose. The establishment of any fund shall be made not later than the beginning
823 of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during
824 the course of any fiscal year, any new revenue source becomes available for the establishment of
825 a revolving fund under this section, such a fund may be established in accordance with this

826 section upon certification by the city auditor, town accountant, or other officer having similar
827 duties, that the revenue source was not used in computing the most recent tax levy.

828 The city or town shall, on or before July 1, of each year vote the limit on the total amount
829 that may be expended from each revolving fund established under this section. In any fiscal year
830 the limit on the amount that may be spent from a revolving fund may be increased with the
831 approval of the city council and mayor in a city, or with the approval of the selectmen and
832 finance committee in a town.

833 Upon termination of any revolving fund, the balance in the fund at the end of that fiscal
834 year shall revert to surplus revenue at the close of the fiscal year.

835 The director of accounts may issue guidelines further regulating revolving funds
836 established under this section.

837 SECTION 59 [86]. Section 53F of said chapter 44, as so appearing, is hereby amended
838 by striking out the second sentence.

839 SECTION 60 [87]. The second paragraph of said section 53F of said chapter 44, as so
840 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
841 following sentence:- Such agreements shall contain such terms and conditions as the treasurer or
842 collector may deem appropriate to ensure fiscal stability and full disclosure.

843 SECTION 61 [88]. Said section 53F of said chapter 44, as so appearing, is hereby further
844 amended by striking out the fourth and fifth paragraphs and inserting in place thereof the
845 following paragraph:-

A treasurer or collector who has entered into an agreement pursuant to this section shall produce an annual report in order to determine whether funds maintained on deposit with a banking institution have exceeded the amount required by said agreement. Such report shall identify each banking institution with which such agreement was maintained in the year covered by the report, and the average daily amount, if any, maintained on deposit with such banking institution in excess of the amount necessary to fulfill the terms of agreement. A copy of such report shall be provided to the collector or treasurer, the mayor and city council, the selectmen, the regional school committee, the prudential committee, if any, otherwise the commissioners, of the city, town, or district, and a copy of the same shall be furnished to the inspector general.

SECTION 62 [89]. Section 53G of said chapter 44, as so appearing, is hereby amended by inserting after the word “by-law”, in line 8, the following words:- , or by rules promulgated by any municipal permit or license granting officer or board when implementing authority conferred under any statute, ordinance or by-law.

SECTION 63 [90]. Said chapter 44, as so appearing, is hereby further amended by inserting after section 53G the following section:-

Section 53G½. Notwithstanding section 53, in a city or town that provides by by-law, ordinance, rule, regulation or contract for the deposit of cash, bonds, negotiable securities, sureties or other financial guarantees to secure the performance of any obligation by an applicant as a condition of a license, permit or other approval or authorization, the monies or other security received may be deposited in a special account. Such by-law, ordinance, rule or regulation shall specify (1) the type of financial guarantees required; (2) the treatment of investment earnings, if any; (3) the performance required and standards for determining satisfactory completion or

868 default; (4) the procedures the applicant must follow to obtain a return of the monies or other
869 security; (5) the use of monies in the account upon default; and (6) any other conditions or rules
870 as the city or town determines are reasonable to ensure compliance with the obligations. Any
871 such account shall be established by the municipal treasurer in the municipal treasury and shall
872 be kept separate and apart from other monies. Monies in the special account may be expended
873 by the authorized board, commission, department or officer, without further appropriation, to
874 complete the work or perform the obligations, as provided in the bylaw, ordinance, rule or
875 regulation. This section shall not apply to deposits or other financial surety received under
876 section 81U of chapter 41 or other general or special law.

877 SECTION 64 [91]. Said chapter 44, as so appearing, is hereby further amended by
878 striking out section 53I and inserting in place thereof the following 3 sections:-

879 Section 53I. A city or town, for the celebration of the two hundredth, two hundred and
880 fiftieth, three hundredth and three hundred and fiftieth anniversary of its settlement or
881 incorporation and for the celebration of any semicentennial anniversary occurring thereafter or
882 for other special celebration or event sponsored by the city or town for the benefit, enjoyment
883 and edification of its residents and visitors, may appropriate money annually during the 5 years
884 preceding such anniversary or special event. Notwithstanding the provisions of section 53 or any
885 other law to the contrary, such city or town may establish in its treasury a special fund in which
886 shall be deposited such sums as may be appropriated by it under this section, and any and all
887 sums received from the sale of commemorative items, admission charges or other monies
888 received in connection with the anniversary or special event. Any and all such sums received by
889 the treasurer shall be kept separate from other moneys, funds or property of such city or town
890 and the principal and interest thereof may, from time to time upon the authorization of the mayor

891 or city manager, as the case may be, the board of selectmen or the majority of any special
892 committee established to plan such celebration or special event, be expended for the purposes of
893 said celebration or special event in the year of such celebration or special event and in the year
894 preceding or succeeding the same. Any surplus remaining in said special fund after such
895 celebration or special event is concluded, shall be transferred by such treasurer into the treasury
896 of such city or town.

897 Section 53J. Notwithstanding sections 53 and 53F½, in any city, town or district that
898 borrows money to pay for improvements for which betterments or special assessments are
899 assessed, revenues from such betterment and assessments, including interest charged thereon,
900 shall be reserved for appropriation for the payment of debt issued in connection with such
901 improvements. Any such revenues received by the treasurer shall be kept separate from all other
902 monies of such city, town or district. Interest earned on the revenues shall remain with and
903 become part of such revenues available for appropriation. No appropriations from the revenues
904 for payments of principal and interest on such debt issue for any fiscal year shall exceed the
905 same percentage of the principal and interest payment due in such year as the percentage of
906 project costs for which the betterments or special assessments are assessed. Any surplus
907 remaining after such debt is repaid shall belong to any enterprise fund established under section
908 53F½ that the improvement for which the betterments or special assessments are assessed is part
909 of, or if no such enterprise fund is established, to the general fund of such city, town or district.

910 Section 53K. Notwithstanding section 53, any city or town that accepts this section may
911 with respect to monies received from a party or applicant in connection with the entering into an
912 agreement, or any condition or obligation required for the approval or issuance of a permit or
913 license, including those issued under chapter 40A, chapter 40B, sections 81K-81GG of chapter

41, chapter 138, chapter 111, section 8C of chapter 40, or other municipal permitting statutes or lawfully authorized ordinances, by-laws, rules, and regulations promulgated by any municipal permit or license approving or granting officer or board when implementing any authority conferred under any law, regulation, ordinance or by-law, deposit the monies into a special account. Any special account shall be established by the municipal treasurer in the municipal treasury and shall be kept separate and apart from other monies. Monies in any special account shall be expended at the direction of the chief executive officer without further appropriation only for the purposes for which the monies were received.

SECTION 65 [92]. Section 55 of said chapter 44, as so appearing, is hereby amended by striking out the fourth sentence and inserting in place thereof the following sentence:-

A treasurer of a city, town, district or regional school district may invest or deposit the portion of revenue cash as the treasurer shall deem not required to pay expenses until the cash is available and all or any part of the proceeds from the issue of bonds or notes, prior to their application to the payment of liabilities incurred for the purposes for which the bonds or notes were authorized in (1) term deposits or certificates of deposit having a maturity date from date of purchase of up to 3 years; (2) trust companies, national banks, savings banks, banking companies or cooperative banks; (3) obligations issued or unconditionally guaranteed by the United States government or any agency thereof having a maturity from date of purchase of 1 year or less; (4) United States government securities or securities of United States government agencies purchased under an agreement with a trust company, national bank or banking company to repurchase at not less than the original purchase price of said securities on a fixed date, not to exceed 90 days; (5) shares of beneficial interest issued by money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940, as

937 amended, operated in accordance with Section 270.2a-7 of Title 17 of the Code of Federal
938 Regulations, that have received the highest possible rating from at least 1 nationally recognized
939 statistical rating organization and the purchase price of shares of beneficial interest purchased
940 pursuant to this section shall not include any commission that these companies may charge; or
941 (6) participation units in a combined investment fund under section 38A of chapter 29; provided,
942 however, that no temporary notes in anticipation of revenue shall be issued under section 4 as
943 long as any revenue cash, exclusive of revenue sharing or other revenue cash the use of which is
944 restricted to purposes other than current maintenance expenses, remains so invested.

945 SECTION 66 [93]. Section 69 of said chapter 44, as so appearing, is hereby amended by
946 inserting after the word “check”, each time it appears in lines 1, 4 and 10, the following words:-
947 or electronic funds transfer.

948 SECTION 67 [94]. Said section 69 of said chapter 44, as so appearing, is hereby further
949 amended by striking out, in lines 8 and 9, the word “commissioner”, and inserting in place
950 thereof the following words:- city, town or district treasurer.

951 SECTION 68 [96]. Section 28 of chapter 51 of the General Laws, as so appearing, is
952 hereby amended by striking out, in line 2, the word “eight” and inserting in place thereof the
953 following words:- at least 5 o’clock but not later than 8.

954 SECTION 69 [97]. Said section 28 of said chapter 51, as so appearing, is hereby further
955 amended by striking out, in line 5, the word “four” and inserting in place thereof the following
956 number:- 5.

SECTION 70 [98]. Said section 28 of said chapter 51, as so appearing, is hereby further amended by striking out, in lines 6 to 7, inclusive, the words “and from seven to eight o’clock in the evening.”

SECTION 71 [99]. Section 67 of chapter 54 of the General Laws, as so appearing, is hereby amended by adding the following four paragraphs:-

A community may opt to substitute paper voting lists for electronic poll books. Those communities who elect to use electronic poll books shall inform the elections division of the Office of the Secretary of State of their election to use the poll books at the check-in table.

Poll books shall only be used if they produce a receipt which provides the name, address, date of birth, and voter identification number of the voter in barcode form. Each voter will receive the appropriate ballot and the poll book receipt. After the voter completes the ballot, the voter shall present himself to the check-out table and provide the receipt to the election worker at the check-out table. Only after the election worker receives the receipt, shall the voter be permitted to cast his or her ballot.

Those communities who choose to use the poll books shall provide a separate poll book for the check-in table at each precinct. Only one election worker shall be required to work the check-in table for those communities who opt to use poll books.

Any voters who vote through the absentee or early voting process shall also be processed through the poll book. The receipts for said voters shall be presented at the polls along with the respective ballots for processing on election day.

977 SECTION 72 [100]. Said section 67 of said chapter 54, as so appearing, is hereby further
978 amended by inserting, after the second sentence, the following sentence:- The presiding officer at
979 each polling place may determine the most expedient manner in which to complete the check off
980 procedures stated herein.

981 SECTION 73 [201]. Section 3 of said chapter 90C, as so appearing, is hereby amended
982 by striking out, in line 37, the words “the back of.”

983 SECTION 74 [202]. Said section 3 of said chapter 90C, as so appearing, is hereby
984 further amended by inserting, in line 245, after the word “feasible” the following words:- , in a
985 format acceptable to the district court,.

986 SECTION 75 [203]. Section 4 of said chapter 90C, as so appearing, is hereby amended
987 by inserting, after the second sentence, the following new sentence:- If an arrest is made and the
988 citation is issued electronically, such notation of arrest shall be made on the printed copy and on
989 any additional printed copies provided to the court and shall be made on the electronic record of
990 the citation as agreed upon by the administrative justice of the district court and the registrar.

991 SECTION 76 [204]. Section 10 of chapter 115, as so appearing, is hereby amended by
992 striking out, in lines 17-18, the words “adjoining towns, or two or more adjoining municipalities
993 only one of which is a city,” and inserting in place thereof the following words:- adjoining
994 municipalities.

995 SECTION 77 [205]. Chapter 115 of the General Laws, is hereby amended by striking
996 out section 15, as so appearing, and inserting in place thereof the following section:-

Section 15. A district organized under section 10 shall be considered a district for purposes of conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44. The cost of each audit shall be apportioned among the several municipalities comprising the district in the manner as other expenses under section 11.

SECTION 78 [206]. Section 22 of chapter 121B of the General Laws is hereby repealed.

SECTION 79 [207]. Section 24 of said chapter 121B, as so appearing, is hereby amended by striking out, in lines 9 to 12, the words “, without first obtaining a finding of financial feasibility from the emergency finance board described in section twenty-two, or the commission authorized to succeed to the function of said board under said section,”.

SECTION 80 [208]. Section 11 of chapter 121C of the General Laws, as so appearing, is hereby amended by striking out the third sentence.

SECTION 81 [209]. Section 12 of chapter 138 of the General Laws, as so appearing, is hereby amended by striking out, in lines 79 to 81, inclusive, the words “, notwithstanding any limitation on the number of licenses the city or town is authorized to grant in section 17,” and inserting in place thereof the following words:- pursuant to the municipal plan as required by section 17

SECTION 82 [210]. Said section 12 of said chapter 138, as so appearing, is hereby further amended by striking out, in lines 107 to 109, inclusive, the words “and irrespective of any limitation of number of licenses contained in section seventeen”.

SECTION 83 [211]. The sixth paragraph of said section 12 of said chapter 138, as so appearing, is hereby amended by striking out the second sentence.

1018 SECTION 84 [212]. Said section 12 of said chapter 138, as so appearing, is hereby
1019 further amended by inserting after the word “antemeridian”, in lines 150 and 155, each time it
1020 appears, the following words:- , except in a city or town that is serviced by the Massachusetts
1021 Bay Transportation Authority’s late-night service as authorized by chapter 161A if the local
1022 governing body of such city or town accepts this provision.

1023 SECTION 85 [213]. Said section 12 of said chapter 138, as so appearing, is hereby
1024 further amended by adding the following 4 paragraphs:-

1025 All licenses issued under this section pursuant to a new license application that is filed
1026 after July 1, 2016 shall be non-transferable and a licensing authority shall not approve the
1027 transfer of such license.

1028 If the license granted under this section is cancelled, revoked or no longer in use by the
1029 license holder, the license shall be returned physically, with all of the legal rights, privileges and
1030 restrictions pertaining thereto to the licensing authority.

1031 If a license holder closes or terminates the license holder’s business, or sells or transfers
1032 the license holder’s business, the license holder shall return the license physically, with all of the
1033 legal rights, privileges and restrictions pertaining thereto to the licensing authority. The
1034 licensing authority may then in its discretion grant a license to a qualified new applicant at a
1035 different location according to the standard for a new license.

1036 A license may be re-issued by the licensing authority at the same location only if an
1037 applicant for the license files with the local licensing authority a letter from the department of
1038 revenue and any applicable government agency indicating that the license is in good standing
1039 with the department and agency and that all applicable taxes, payments, assessments and

1040 contributions for unemployment and health insurance have been paid. If a license is granted
1041 under this section then cancelled, revoked or no longer in use, and then re-issued to a new
1042 applicant at the same location and the prior license holder at that location was reported as
1043 delinquent as specified in section 25, the name of the new license applicant shall appear in the
1044 place and stead of the former license holder, as of the date of the new license being issued, unless
1045 the alcoholic beverages control commission otherwise orders in writing, for good cause, after a
1046 hearing with notice to all parties.

1047 SECTION 86 [214]. The first paragraph of section 14 of said chapter 138, as so
1048 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1049 following sentence:- Special licenses for the sale of all alcoholic beverages or wine and malt
1050 beverages only, or any of them, may be issued, as determined by the municipality, by the local
1051 licensing authorities to the responsible manager of any indoor or outdoor activity or enterprise or
1052 to the responsible manager of any nonprofit organization conducting any indoor or outdoor
1053 activity or enterprise.

1054 SECTION 87 [215]. Section 16A of said chapter 138, as so appearing, is hereby
1055 amended by striking out, in line 12, the word “so” and inserting in place thereof the following
1056 words:- as determined by a municipality to be.

1057 SECTION 88 [216]. Said section 16A of said chapter 138, as so appearing, is hereby
1058 further amended by striking out, in lines 15 and 16, the words “, to the extent that the same are
1059 issuable under section seventeen”.

1060 SECTION 89 [217]. Said section 16A of said chapter 138, as so appearing, is hereby
1061 further amended by striking out, in line 19, the words “for the purposes of section seventeen”.

1062 SECTION 90 [218]. Section 17 of said chapter 138, as so appearing, is hereby amended
1063 by striking out the introductory paragraph and the first 4 paragraphs and inserting in place
1064 thereof the following 3 paragraphs:-

1065 Section 17. A city or town, except the city of Boston, shall determine the number of all
1066 alcoholic beverage or wines and malt beverage licenses to be issued by its local licensing
1067 authority under sections 12, 14 and 15F, including the number of seasonal licenses; provided,
1068 that for licenses issued under section 15, cities and towns, except the city of Boston, may grant 1
1069 such license for each population unit of 5,000 or any additional fraction thereof but may,
1070 regardless of population, grant at least 2 licenses under section 15.

1071 A city or town, except the city of Boston, that seeks to grant additional licenses on or
1072 after March 31, 2017 shall adopt a plan that is approved by the mayor, city council or board of
1073 selectmen. The plan shall determine the process for granting additional licenses; provided,
1074 however, that: (i) at least 1 public hearing regarding the plan shall be conducted by the city
1075 council, board of selectmen or governing body of the city or town; and (ii) the city or town shall
1076 notify the alcoholic beverages control commission of the public hearing.

1077 The governing body of each city or town, except the city of Boston, shall hold a public
1078 hearing regarding a license application within 30 days of the date of the license application.

1079 SECTION 91 [219]. Sections 17A to 17C, inclusive, of said chapter 138, as so
1080 appearing, are hereby repealed.

1081 SECTION 92 [220]. Section 29 of said chapter 138, as so appearing, is hereby amended
1082 by striking out, in lines 22 to 24, inclusive, the words “; but a license issued to a registered

1083 pharmacist under said section shall be included in computing the number of licenses that may be
1084 granted in any city or town as provided in section seventeen”.

1085 SECTION 93 [232]. Section 34B of chapter 164 of the General Laws, as appearing in the
1086 2014 Official Edition, is hereby amended by striking out, in lines 5 and 6, the words “provided,
1087 however” and inserting in place thereof the following words:- provided, however, that a city or
1088 town may enforce this section by the enactment of a local ordinance or bylaw prohibiting double
1089 poles beyond the 90 days authorized by this section, violation of which may be punishable by a
1090 fine not to exceed a maximum of \$1,000 per occurrence; and provided further,.

1091 SECTION 94 [233]. Chapter 217 of the General Laws is hereby amended by inserting
1092 after section 16 the following section:-

1093 Section 16A. The register in each county shall, upon the request in writing of the board of
1094 assessors of any city or town in his county, furnish such board with copies of petitions, formal
1095 and informal, under sections 3-301 and 3-402 of chapter 190B, for probate of will, for
1096 appointment of personal representative and for the adjudication of intestacy, filed in his registry
1097 in relation to decedents whose domicile, as stated in the petition, was in the assessors’ city or
1098 town.

1099 The said register may, at his option, furnish said board with a list of such petitions which
1100 list shall contain: the name of decedent, decedent’s date of death, street address and city or town
1101 of decedent as stated on the petition, filing date of petition and docket number.

1102 SECTION 95 [234]. Section 21 of chapter 218 of the General Laws, as so appearing, is
1103 hereby amended by inserting, in line 8, after the word “action,” the following words:- by a city or

1104 town under section 35 of chapter 60 for the collection of unpaid taxes on personal property or an
1105 action.

1106 SECTION 96 [235]. Section 21 of chapter 218 of the General Laws, as so appearing, is
1107 hereby amended by inserting, in line 38, after the word “action,” the following words:- by a city
1108 or town under section 35 of chapter 60 for the collection of unpaid taxes on personal property or
1109 an action.

1110 SECTION 97 [236]. Chapter 74 of the acts of 1945 is hereby amended by striking out
1111 the first sentence in section 1 and inserting in place thereof the following sentence:-

1112 For purposes of this act, the term “board” shall mean the municipal finance oversight
1113 board as defined in section 1 of chapter 44A of the General Laws.

1114 SECTION 98 [237]. Chapter 74 of the acts of 1945 is hereby amended by striking out
1115 the first and second sentence in section 2 and inserting in place thereof the following sentences:-

1116 Any county, except Suffolk or Nantucket, if authorized by the county commissioners or
1117 any city or town, including Boston and Worcester, if authorized by a two-thirds vote as defined
1118 in section 1 of chapter 44 of the General Laws, with the approval of the mayor in cities or the
1119 board of selectmen in a town, or a district with the approval of the prudential committee, may
1120 engage in any useful public works project in cooperation with the federal government in any
1121 program under any act or joint resolution of congress, but only where the borrowing is approved
1122 by the board and the proper federal authorities have approved a grant or loan, or grant and loan,
1123 therefor of federal money under any act or joint resolution of congress. Such projects so
1124 approved shall be carried out in all respects subject to the provisions of said act or joint
1125 resolution and to such terms, conditions, rules and regulations not inconsistent with applicable

1126 federal laws and regulations, as the board may establish, to ensure proper execution of such
1127 projects.

1128 SECTION 99 [238]. Sections 2, 3, 5, 6, 9 and 10 of chapter 193 of the acts of 2011 are
1129 hereby repealed.

1130 SECTION 100 [239]. Any city, town, district, municipal lighting plant or county that
1131 established an OPEB Fund under section 20 of chapter 32B of the General Laws before the
1132 effective date of this act shall continue it under the terms originally established unless it
1133 reaccepts section 20 of chapter 32B after the effective date of this act.

1134 SECTION 101 [240]. On or after March 31, 2017, the number of licenses then
1135 authorized under section 17 of chapter 138 of the General Laws shall continue unless changed by
1136 the governing body of a city or town under said section 17 of said chapter 138.