HOUSE . . . . . No. 4136

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 4, 2016.

The committee on Housing to whom were referred the petition (accompanied by bill, House, No. 1089) of Brendan P. Crighton and others relative to further clarifying the rehabilitation of property under the Housing Development Incentive Program, and the joint petition (accompanied by bill, House, No. 1111) of Kevin G. Honan and others for legislation to establish a small-scale housing development demonstration program within the Executive Office of Housing and Economic Development, reports recommending that the accompanying bill (House, No. 4136) ought to pass.

For the committee,

KEVIN G. HONAN.

HOUSE DOCKET, NO. FILED ON: 3/15/2016

HOUSE . . . . . No. 4136

The Commonwealth of Massachusetts

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

An Act relative to housing preservation and production in the Commonwealth.

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

SECTION 1. Chapter 6 of the General Laws is hereby amended by adding the following section:-

Section 219.

There shall be a housing and economic growth cabinet including, without limitation, the secretaries of housing and economic development, transportation, education, and energy and environmental affairs or their designees, to promote a coordinated approach to data collection, analysis, and policy relating to the orderly growth and development of the commonwealth. This coordinated approach shall include, but is not limited to, analysis and policy relative to population, employment and business growth trends, projected transportation demand and transportation capacity, projected housing demand and housing production, state and local fiscal impacts of development, impacts of local zoning and land use regulation, school capacity and projected enrollment, open space consumption and preservation, and natural resource protection. The growth planning cabinet shall be supported, to the greatest extent practicable, by existing

14 technical experts within the executive offices, quasi-public agencies, and regional planning
15 agencies of the commonwealth.

16 SECTION 2. Subsection (a) of section 63 of chapter 23A of the General Laws, as
17 appearing in the 2014 Official Edition, is hereby amended by inserting after the word
18 "affordable," in line 23, the following words:-

19 to individuals and families whose annual income is no more than 80 per cent of the area
20 median income, as determined by United States Department of Housing and Urban
21 Development.

22 SECTION 3. Subsection (c) of said section 63 of said chapter 23A, as so appearing, is
23 hereby amended by inserting after the second sentence the following sentence:- The criteria shall
24 provide that first priority be given to applications that support new multifamily housing built in
25 multi-family zoning districts, created pursuant to section 15 of chapter 40R.

26 SECTION 4. Said chapter 23A is hereby amended by adding the following section:-

27 Section 67. There shall be in the executive office of housing and economic development
28 a community-scale housing development demonstration program to issue grants and loans for the
29 development of community scale residential homeownership or rental housing.

30 (a) For the purposes of this section, unless the context clearly requires otherwise, the
31 following words shall have the following meanings:

32 "Community-scale development", a development with fewer than 20 units that was not
33 authorized, awarded, issued or in any other way made use of low-income housing tax credits

34 pursuant to section 6I of chapter 62, section 31H of chapter 63, or section 42 of the Code, and
35 was not built pursuant to chapter 58 of the acts of 2012.

36 (b) In a community-scale development with more than 3 homeownership or rental
37 residential units, no less than 20 per cent of the total residential units must be affordable to and
38 occupied by households whose annual income is no more than 80 per cent of the area median
39 income, as determined by the United States Department of Housing and Urban Development,
40 and no less than 50 per cent of the total residential units shall be affordable to and occupied by
41 households whose annual income is no more than 110 per cent of the area median income, as
42 determined by the United States Department of Housing and Urban Development.

43 (c) The secretary of housing and economic development shall promulgate regulations to
44 implement and administer this program.

45 (d) The secretary of housing and economic development shall report annually to the
46 clerks of the house of representatives and the senate, who shall forward the report to the house of
47 representatives and the senate, the chairs of the joint committee on housing, and the chairs of the
48 senate and house committees on ways and means, on the activities and status of the program,
49 including progress made towards creating not less than 1,000 units by the year 2020. The report
50 shall include a list and description of all projects that received grant funds through the program,
51 the grant amount awarded to each project, other sources of public funds that support each
52 project, and the private investment in each project.

53 SECTION 5. Section 4A of chapter 40 of the General Laws, as appearing in the 2014
54 Official Edition, is hereby amended by adding the following 2 paragraphs:-

55 By a two-thirds vote of its legislative body, and in conformance with its charter, a town
56 may enter into an agreement with a contiguous town or towns to establish an inter-municipal
57 planning board, zoning board of appeals, conservation commission or board of health or, in the
58 case of towns within the same regional planning district, to delegate the functions of such a
59 regional board or boards. Such regional boards shall have the same statutory authority as if they
60 existed within a single city or town. Agreements establishing inter-municipal planning boards or
61 inter-municipal zoning boards of appeal shall be subject to approval by the department of
62 housing and community development. Agreements establishing inter-municipal conservation
63 commissions shall be subject to approval by the department of environmental protection.
64 Agreements establishing inter-municipal boards of health shall be subject to approval by the
65 department of public health.

66 By a majority vote of their legislative bodies, and with the approval of the mayor, board
67 of selectmen or other chief elected official, any contiguous cities and towns may enter into an
68 agreement to allocate public infrastructure costs, municipal service costs and local tax revenue
69 associated with the development of an identified parcel or parcels or development within the
70 contiguous communities generally, provided that said agreement is approved by the executive
71 office of housing and economic development and by the department of revenue.

72 SECTION 6. Said chapter 40 is hereby amended by inserting after section 60A the
73 following section:-

74 Section 60B. (a) A city or town, by vote of its town meeting, town council or city
75 council, with the approval of the mayor where required by law, on its own behalf or in
76 conjunction with 1 or more cities or towns, may adopt and implement a workforce housing

77 special tax assessment plan, referred to as a WH-STA plan, intended to encourage and facilitate
78 the increased development of middle income housing, and do any and all things necessary
79 thereto; provided, however, that any such WH-STA plan shall:

80 (1) designate 1 or more areas of such city or town as a workforce housing special tax
81 assessment zone, referred to as a WH-STA zone, subject to regulations or by-laws adopted by
82 the city or town, pursuant to subsection (c) of this section, as presenting exceptional
83 opportunities for increased development of middle income housing. Any WH-STA plan adopted
84 by more than 1 city or town shall designate WH-STA zones consisting of contiguous areas of
85 such cities or towns;

86 (2) describe in detail all construction and construction-related activity contemplated for
87 such WH-STA zone as of the date of adoption of the WH-STA plan; provided that, the WH-STA
88 plan shall include the types of residential developments which are anticipated to occur within
89 such WH-STA zone, with documentary evidence of the level of commitment therefor, including,
90 but not limited to architectural plans and specifications as required by regulations promulgated
91 pursuant to subsection (c);

92 (3) authorize special tax assessment exemptions from property taxes, pursuant to clause
93 fifty-eighth of section 5 of chapter 59, for a specified term not to exceed 5 years, for any parcel
94 of real property which is located in a WH-STA zone and for which an agreement has been
95 executed with the owner of the real property pursuant to paragraph (4). The WH-STA plan may
96 exempt owners of parcels of real estate from up to 100 per cent of property taxes during 2 years
97 of construction and set forth in an agreement executed pursuant to paragraph (4). After the
98 construction of the development, the WH-STA plan may also exempt such owners from property

99 taxes during a 3 year stabilization period, provided that the exemption shall be no more than 75
100 per cent of property taxes during the first year of stabilization, no more than 50 per cent of
101 property taxes during the second year of stabilization, and up to 25 per cent of property taxes
102 during the third year of stabilization;

103 (4) include executed agreements between such city or town and each owner of a parcel of
104 real property which is located in such WH-STA zone, provided that the agreements shall include,
105 but not be limited to, the following: (i) all material representations of the parties which served as
106 the basis for the descriptions contained in the WH-STA plan, pursuant to paragraph (2), and
107 which served as a basis for the grant of a WH-STA exemption; (ii) any terms relative to
108 compliance with the WH-STA agreement including, but not limited to, what shall constitute a
109 default by the property owner and what remedies shall be allowed between the parties for any
110 default, including an early termination of the agreement; (iii) provisions governing maximum
111 rental prices that shall be charged by the developer to create middle-income workforce housing,
112 as set forth in the regulations or by-laws adopted by the city or town pursuant to subsection (c);
113 (iv) a detailed recitation of all other benefits and responsibilities assumed by the parties to the
114 agreement; and (v) a provision that the agreement shall be binding upon subsequent owners of
115 such parcel of real property; and

116 (5) delegate the authority to execute agreements in accordance with paragraph (4) to the
117 board of assessors of the city or town, and to the board, agency or officer of the city or town
118 responsible for housing.

119 (b) A city or town may at any time revoke its designation of a WH-STA zone and, as a
120 consequence of such revocation, shall immediately cease the execution of any additional

121 agreements pursuant to paragraph (4) of subsection (a). A revocation shall not affect agreements
122 relative to property tax exemptions pursuant to said paragraph (4) said of subsection (a) which
123 were executed before the revocation. The board of assessors of the city or town and the board,
124 agency or officer of the city or town responsible for housing, authorized pursuant to paragraph
125 (5) of subsection (a) to execute agreements, shall retain a copy of each such agreement, together
126 with a list of the parcels included therein.

127 (c) Upon the adoption of a WH-STA plan, a city or town shall promulgate regulations or
128 by-laws governing the implementation of such plans in the city or town. Such regulations or by-
129 laws shall establish eligibility requirements for developers to enter into a WH-STA agreement
130 pursuant to paragraph (4) of subsection (a). Such regulations shall, at a minimum, establish: (1) a
131 procedure for developers to apply to the city or town for a WH-STA agreement; (2) a minimum
132 number of new residential units to be constructed in order for an owner of a parcel of real estate
133 to be eligible to enter into a WH-STA agreement; (3) the maximum rental prices that may be
134 charged by the developer for the constructed residential units throughout the duration of a WH-
135 STA agreement; and (4) other eligibility criteria that will facilitate and encourage the
136 construction of workforce housing in a manner appropriate to the particular city or town.

137 (d) The owner of property subject to a WH-STA agreement shall certify to the city or
138 town the rental prices of the residential units designated in the WH-STA agreement. The
139 certification shall be provided to the city or town on the date of initial occupancy and on an
140 annual basis thereafter throughout the duration of the executed WH-STA agreement. If the owner
141 fails to provide such certification, or otherwise fails to comply with the WH-STA agreement, or
142 if the city or town determines that the owner is unlikely to come into compliance with the
143 affordability requirements set forth in the agreement, the city or town may record a lien against

144 the property in the amount of the real estate tax exemptions granted pursuant to the WH-STA
145 agreement for any year in which the owner is not in compliance with this subsection; the lien
146 shall be recorded in the registry of deeds or the registry district of the land court wherein the land
147 lies;

148 (e) a WH-STA plan adopted pursuant to subsection (a) shall expire 3 years after its
149 adoption unless the plan is renewed by the city or town by vote of its town meeting, town council
150 or city council, with the approval of the mayor where required by law.

151 SECTION 7. Section 2 of chapter 40R of the General Laws, as appearing in the 2014
152 Official Edition, is hereby amended by inserting after the word "meanings:," in line 2, the
153 following definitions:-

154 "Accessory dwelling unit", a self-contained housing unit incorporated within a single-
155 family dwelling or detached accessory structure that is clearly subordinate to the single-family
156 dwelling and complies with the use, dimensional, and design requirements of the local zoning
157 ordinance or by-law.

158 "Accessory dwelling zoning district", a zoning district adopted by a city or town pursuant
159 to this chapter that is superimposed over 1 or more zoning districts, in which a developer may
160 elect to (i) develop a project in accordance with requirements of the accessory dwelling zoning
161 district ordinance or bylaw, or (ii) develop a project in accordance with requirements of the
162 underlying zoning district.

163 SECTION 8. Said section 2 of said chapter 40R, as so appearing, is hereby further
164 amended by inserting after the definition of "Approving authority" the following definition:-

165 “As of right”, development that may proceed pursuant to a zoning ordinance or by-law
166 without a special permit, variance, zoning amendment, waiver, or other discretionary zoning
167 approval.

168 SECTION 9. Said section 2 of said chapter 40R, as so appearing, is further amended by
169 inserting after the definition of “Letter of eligibility” the following definition:-

170 “Lot”, an area of land with definite boundaries, used, or available for use, as the site of 1
171 or more buildings.

172 SECTION 10. Said section 2 of said chapter 40R, as so appearing, is further amended by
173 striking out the definition of “Multi-family housing” and inserting in place thereof the following
174 definition:-

175 “Multi-family housing”, (i) a building with more than 3 dwelling units; or (ii) 2 or more
176 buildings on the same lot with more than 1 dwelling unit in each building.

177 SECTION 11. Said section 2 of said chapter 40R, as so appearing, is further amended by
178 inserting after the definition of “Multi-family housing” the following definition:-

179 “Multi-family zoning district”, a zoning district adopted by a city or town that is
180 superimposed over 1 or more zoning districts, within which a developer may elect to (i) develop
181 a project in accordance with requirements of the multi-family zoning district ordinance or by-
182 law, or (ii) develop a project in accordance with requirements of the underlying zoning district.

183 SECTION 12. Section 3 of said chapter 40R, as so appearing, is amended by inserting
184 after the figure “40A,” in line 9, the following:- ; provided, however, that a smart growth zoning
185 district ordinance or by-law shall be adopted, amended or repealed by a simple majority vote of

186 all the members of the town council, or of the city council where there is a commission form of
187 government or a single branch, or of each branch where there are 2 branches, or by a simple
188 majority vote of a town meeting.

189 SECTION 13. Said chapter 40R is hereby further amended by adding the following 2
190 sections:-

191 Section 15. A city or town may adopt a multi-family zoning district in its zoning
192 ordinance or by-law. A proposed multi-family zoning district shall, at a minimum: (i) permit the
193 use of multi-family housing as of right; (ii) include multi-family housing without age restriction;
194 and (iii) provide for housing density of at least 8 units per acre for multi-family housing on the
195 developable land area.

196 A multi-family zoning district ordinance or by-law, or any amendment to or repeal of
197 such ordinance or by-law, shall be adopted in accordance with section 5 of chapter 40A;
198 provided however, that a multi-family zoning district ordinance or bylaw shall be adopted,
199 amended or repealed by a simple majority vote of all the members of the town council, or of the
200 city council where there is a commission form of government or a single branch, or of each
201 branch where there are 2 branches, or by a simple majority vote of a town meeting.

202 A city or town with an approved multi-family zoning district shall not be eligible for a
203 zoning incentive payment or a density bonus payment pursuant to section 9 unless the district
204 meets the requirements of an approved smart growth zoning district pursuant to section 6.

205 Section 16. In its zoning ordinance or by-law, a city or town may adopt an accessory
206 dwelling zoning district. A proposed accessory dwelling zoning district shall permit the use of
207 accessory dwelling units as of right.

208 No zoning ordinance or by-law shall unreasonably regulate the location, dimensions, or
209 design of an accessory dwelling unit on a lot; provided however, a zoning ordinance or by-law
210 may set a maximum gross floor area for accessory dwelling units that is not less than 900 square
211 feet.

212 An accessory dwelling zoning district ordinance or by-law, or any amendment to or
213 repeal of such ordinance or by-law, shall be adopted in accordance with section 5 of chapter
214 40A; provided however, that an accessory dwelling zoning district ordinance or bylaw shall be
215 adopted, amended or repealed by a simple majority vote of all the members of the town council,
216 or of the city council where there is a commission form of government or a single branch, or of
217 each branch where there are 2 branches, or by a simple majority vote of a town meeting.

218 A city or town with an approved accessory dwelling zoning district shall not be eligible
219 for a zoning incentive payment or a density bonus payment pursuant to section 9, unless the
220 district meets the requirements of an approved smart growth zoning district pursuant to section 6
221 of this chapter.

222 SECTION 14. Section 1 of chapter 40S of the General Laws, as appearing in the 2014
223 Official Edition, is hereby amended by inserting after the definition of "Local smart growth
224 revenues for education" the following definition:-

225 "Multi-family zoning district", a zoning district adopted by a community pursuant to
226 section 15 of chapter 40R.

227 SECTION 15. Said section 1 of said chapter 40S, as so appearing, is further amended by
228 inserting after the word "district," in line 54, the following words:-

229 ; or any new residential development subject to the payment of local property taxes that:
230 (a) occurs in a multi-family zoning district after the adoption of such zoning by the community,
231 and (b) where no less than 20 per cent of the total residential units are affordable to and occupied
232 by individuals and families whose annual income is no more than 80 per cent of the area median
233 income as determined by the United States Department of Housing and Urban Development.

234 SECTION 16. Section 2 of said chapter 40S, as so appearing, is hereby amended by
235 inserting after the first sentence the following sentence:-

236 For each fiscal year commencing with fiscal year 2020, any city or town that has
237 established 1 or more smart growth zoning districts or 1 or more multi-family zoning districts
238 shall receive smart growth school cost reimbursement from the commonwealth.

239 SECTION 17. Section 3 of said chapter 40S, as so appearing, is hereby amended by
240 inserting after the word "district", in line 2, the following words:- or a multifamily zoning
241 district.

242 SECTION 18. Subsection (b) of said section 3 of said chapter 40S, as so appearing, is
243 hereby amended by inserting after the word "district," in line 10, the following words:- or a
244 multi-family zoning district.

245 SECTION 19. Subsection (c) of said section 3 of said chapter 40S, as so appearing, is
246 hereby amended by striking out, in line 26, the words:- within a smart growth zoning district.

247 SECTION 20. Subsection (d) of said section 3 of said chapter 40S, as so appearing, is
248 hereby amended by striking out, in line 35, the words:- in the smart growth zoning district.

249 SECTION 21. Section 4 of said chapter 40S, as so appearing, is hereby amended by
250 inserting, in line 7, after the word "commonwealth" the following words:- , the number of multi-
251 family zoning districts in the commonwealth.

252 SECTION 22. Section 1 of chapter 40V of the General Laws, as so appearing, is hereby
253 amended by striking out the definition of "Certified housing development project" and inserting
254 in place thereof the following definition:-

255 "Certified housing development project", the new construction or substantial
256 rehabilitation of a housing development project approved by the department for participation in
257 the housing development incentive program.

258 SECTION 23. Said section 1 of said chapter 40V, as so appearing, is hereby further
259 amended by striking out the definition of "Qualified project expenditure" and inserting in place
260 thereof the following definition:-

261 "Qualified project expenditure", an expenditure directly related to the construction or
262 substantial rehabilitation of a certified housing development project, including the cost of site
263 assessment and remediation of hazardous materials, except the purchase of the property,
264 provided that: (i) the department has certified that the proposed project meets the definition of
265 certified housing development project; (ii) prior to construction, the department has certified that
266 all or a portion of the project costs are for construction or substantial rehabilitation; and (iii) after
267 the construction of the project has been completed and occupied, the department has certified
268 that the project has been completed in compliance with this chapter and the requirements and
269 conditions of any prior certifications.

270 SECTION 24. Said section 1 of said chapter 40V, as so appearing, is hereby further
271 amended by inserting after the word “property,” in line 34, the following words:- , including site
272 assessment and remediation of hazardous material.

273 SECTION 25. Section 4 of said chapter 40V, as so appearing, is hereby amended by
274 inserting after the word “rehabilitation,” in line 9, the words:- or construction.

275 SECTION 26. Said section 4 of said chapter 40V, as so appearing, is hereby further
276 amended by inserting after the word “is,” in line 12, the following words:- new construction or.

277 SECTION 27. Said section 4 of said chapter 40V, as so appearing, is hereby further
278 amended by inserting after the word “certified,” in lines 44, 56, 57, and 83, in each instance, the
279 following words:- housing development.

280 SECTION 28. Section 5 of said chapter 40V, as so appearing, is hereby amended by
281 striking out the word “project,” in lines 9, 13 and 15, in each instance, inserting in place thereof
282 the following words:- certified housing development project.

283 SECTION 29. Section 5 of chapter 59 of the General Laws, as so appearing, is hereby
284 amended by adding the following paragraph:-

285 Fifty-eighth, Taxes on the value of a parcel of real property which is included within an
286 executed agreement pursuant to section 60B of chapter 40 shall be assessed only on that portion
287 of the value of the property that is not exempt under that section. This exemption shall be for a
288 term not longer than the period specified in the executed agreement entered into pursuant to said
289 section 60B of said chapter 40. The amount of the exemption for a parcel of real property shall

290 be equal to the exemption percentage adopted pursuant to said section 60B of said chapter 40,
291 multiplied by the actual assessed valuation of the parcel.

292 SECTION 30. Section 6 of chapter 62 of the General Laws, as so appearing, is hereby
293 amended by striking out, in line 894, the words "substantial rehabilitation" and inserting in place
294 thereof the following word:- project.

295 SECTION 31. Said section 6 of said chapter 62, as so appearing, is hereby further
296 amended by striking out, in lines 905 and 939 and 940, the word "rehabilitation" and inserting in
297 place thereof, in each instance, the following word:- project.

298 SECTION 32. Said section 6 of said chapter 62, as so appearing, is hereby further
299 amended by striking out, line 953, the word "not".

300 SECTION 33. Paragraph (1) of subsection (b) of section 6I of chapter 62 of the General
301 Laws, as appearing in the 2014 Official Edition, is hereby amended by striking out, in line 57,
302 the figure "20,000,000" and inserting thereof the following figure:- 25,000,000.

303 SECTION 34. Said subsection (b) of said section 6I of said chapter 62, as so appearing, is
304 hereby further amended by adding the following paragraph:-

305 (4) For use in preserving projects for which the affordability restriction of a mortgage
306 financed pursuant to section 13A of chapter 708 of the acts of 1966, as amended by section 10 of
307 chapter 855 of the acts of 1970, is terminating, whether through expiration or prepayment, the
308 department shall annually reserve the total sum of: (i) $5,000,000 of the cumulative amount that
309 may be authorized by the department annually in paragraph (1) of this subsection; (ii) unused
310 credits that were reserved pursuant to this paragraph, if any, for the preceding calendar years;

311 and (iii) any Massachusetts low-income housing tax credits authorized pursuant to this paragraph
312 and returned to the department by a qualified Massachusetts project.

313 SECTION 35. Paragraph (1) of subsection (b) of section 31H of chapter 63 of the
314 General Laws, as so appearing, is hereby amended by striking out, in line 58, the figure
315 "20,000,000" and inserting thereof the following figure:- 25,000,000.

316 SECTION 36. Subsection (b) of section 31H of chapter 63, as so appearing, is hereby
317 amended by adding the following paragraph:-

318 (4) For use in preserving projects for which the affordability restriction of a mortgage
319 financed pursuant to section 13A of chapter 708 of the acts of 1966, as amended by section 10 of
320 chapter 855 of the acts of 1970, is terminating, whether through expiration or prepayment, the
321 department shall annually reserve the total sum of: (i) $5,000,000 of the cumulative amount that
322 may be authorized by the department annually in paragraph (1) of this subsection; (ii) unused
323 credits that were reserved pursuant to this paragraph, if any, for the preceding calendar years;
324 and (iii) any Massachusetts low-income housing tax credits authorized pursuant to this paragraph
325 and returned to the department by a qualified Massachusetts project.

326 SECTION 37. Section 38BB of chapter 63, as so appearing, is hereby amended by
327 striking out, in line 6, the words "substantial rehabilitation" and inserting in place thereof the
328 following word:- project.

329 SECTION 38. Said section 38BB of said chapter 63, as so appearing, is hereby amended
330 further by striking out, in lines 17 and 38 and 39, the word "rehabilitation" and inserting in place
331 thereof, in each instance, the following word:- project.

332 SECTION 39. Said section 38BB of said chapter 63, as so appearing, is hereby amended
333 by striking out, in line 52, the word following word:- not.

334 SECTION 40. The secretary of housing and economic development, secretary of energy
335 and environmental affairs, the secretary of transportation, and the executive director of the
336 Massachusetts Development Finance Agency shall jointly submit a report to the joint committee
337 on housing identifying greyfields sites across the commonwealth, options for redevelopment or
338 reuse that may include housing, public use or facilities, mixed use development, or natural
339 restoration and open space, and identify programs within the appropriate state and quasi-public
340 agencies that can be used to support communities in repurposing underutilized land.

341 For the purposes of this act, the term greyfields may include, but is not limited to, land
342 with development that is outdated, underutilized, failing, or vacant. This term may also include
343 land that is owned by the commonwealth, its agencies, or its political subdivisions.

344 SECTION 41. The total cumulative amount of credits authorized annually between
345 January 1, 2016 and January 1, 2020 pursuant to paragraph (4) of subsection (b) of section 6I of
346 chapter 62 and paragraph (4) of subsection (b) of section 31H of chapter 63 shall not exceed
347 $15,000,000. The department of housing and community development shall provide the
348 commissioner of revenue with any documentation that the commissioner deems necessary to
349 confirm compliance with the cumulative limit and the commissioner shall provide a report
350 confirming compliance with the limit to the secretary of administration and finance and the
351 secretary of housing and economic development.

352 SECTION 43. Section 4 shall take effect on July 1, 2016.

353 SECTION 44. Section 4 shall expire on June 30, 2020.

354 SECTION 45. Sections 33-36 shall take effect for the tax year beginning January 1, 2016.

355 SECTION 46. Sections 33-36 shall expire on December 31, 2019.