

SENATE No. 2430

Senate, July 13, 2016– Text of the Senate amendment to the House Bill modernizing municipal finance and government (House, No. 4419) (being the text of Senate, No. 2410, printed as amended)

The Commonwealth of Massachusetts

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

1 SECTION 1. Section 23 of chapter 20 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by inserting after the word “by”, in line 22, the following
3 words:- agricultural commissions or.

4 SECTION 2. Section 39M of chapter 30 of the General Laws, as appearing in the 2014
5 Official Edition, is hereby amended by striking out subsection (a) and inserting in place thereof
6 the following subsection:-

7 (a) Every contract for the construction, reconstruction, alteration, remodeling or repair of
8 a public work, or for the purchase of any material, as hereinafter defined, by the commonwealth,
9 a political subdivision thereof or a county, city, town, district or housing authority, that is
10 estimated by the awarding authority to cost less than \$10,000 dollars shall be obtained through
11 the exercise of sound business practices as defined in section 2 of chapter 30B. The awarding
12 authority shall make and keep a record of each procurement that, at a minimum, shall include the
13 name and address of the person from whom the services were procured. An awarding authority

14 that utilizes a vendor on a statewide contract procured through the operational services division,
15 or a blanket contract procured by the awarding authority pursuant to this section, shall be deemed
16 to have obtained the contract through sound business practices.

17 Every contract for the construction, reconstruction, alteration, remodeling or repair of a
18 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth, a
19 political subdivision thereof or a county, city, town, district or housing authority, that is
20 estimated by the awarding authority to cost not less than \$10,000 but not more than \$50,000 shall
21 be awarded to the responsible bidder offering to perform the contract at the lowest price. The
22 awarding authority shall make public notification of the contract and shall seek written responses
23 from no fewer than 3 persons who customarily perform such work. For purposes of this
24 subsection, the term “public notification” shall include, but need not be limited to, posting the
25 contract and scope-of-work statement, at least 2 weeks before the time specified in the
26 notification for the receipt of responses, in the following locations: (i) on the website of the
27 awarding authority; (ii) on the COMMBUYS system administered by the operational services
28 division; (iii) in the central register published pursuant to section 20A of chapter 9; and (iv) in a
29 conspicuous place in or near the primary office of the awarding authority; provided, however,
30 that if the awarding authority obtains a minimum of 2 written responses from a vendor list
31 established through a blanket contract or a statewide contract procured through the operational
32 services division, and the lowest of those written responses is deemed acceptable to the awarding
33 authority, public notification is not required. The solicitation shall include a scope-of-work
34 statement that defines the work to be performed and provides potential responders with sufficient
35 information regarding the objectives and requirements of the awarding authority and the time
36 period within which the work shall be completed. The awarding authority shall record the names

37 and addresses of all persons from whom written responses were sought, the names of the persons
38 submitting written responses and the date and amount of each written response.

39 An awarding authority may utilize a vendor list established through a statewide contract
40 procured through the operational services division to identify 1 or more of the persons from
41 whom it will seek written responses for purposes of this subsection. An awarding authority may
42 also procure a blanket contract to establish a listing of vendors in certain defined categories of
43 work that are under contract to provide services for multiple individual tasks of not more than
44 \$50,000 each, and from whom written responses will be sought. A blanket contract procured by
45 an awarding authority shall be procured pursuant to this section or sections 44A to 44J, inclusive,
46 of chapter 149, which are applicable to projects costing more than \$50,000.

47 Every contract for the construction, reconstruction, alteration, remodeling or repair of a
48 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth, a
49 political subdivision thereof or a county, city, town, district or housing authority, that is
50 estimated by the awarding authority to cost more than \$50,000, and every contract for the
51 construction, reconstruction, installation, demolition, maintenance or repair of a building by a
52 public agency, as defined by subsection (1) of section 44A of chapter 149, estimated to cost more
53 than \$50,000 but not more than \$150,000, shall be awarded to the lowest eligible responsible
54 bidder on the basis of competitive bids publicly opened and read by the awarding authority
55 forthwith upon expiration of the time for the filing of bids; provided, however, that the awarding
56 authority may reject any and all bids if it is in the public interest to do so. Every bid for such
57 contract shall be accompanied by a bid deposit in the form of: (i) a bid bond; (ii) cash; or (iii) a
58 certified check drawn on, or a treasurer's or cashier's check issued by, a responsible bank or trust

59 company, payable to the awarding authority. The amount of the bid deposit shall be 5 per-cent
60 of the value of the bid. A person submitting a bid pursuant to this section shall certify, in the bid,
61 as follows:

62 The undersigned certifies under penalties of perjury that this bid is in all respects bona
63 fide, fair and made without collusion or fraud with another person. As used in this paragraph, the
64 word “person” shall mean a natural person, joint venture, partnership, corporation or other
65 business or legal entity.

66 (Name of person signing bid)

67 (Company)

68 This subsection shall not apply to the award of a contract subject to sections 44A to 44J,
69 inclusive, of chapter 149. In cases of extreme emergency caused by enemy attack, sabotage or
70 other such hostile actions or resulting from an imminent security threat explosion, fire, flood,
71 earthquake, hurricane, tornado or other catastrophe, an awarding authority may, without
72 competitive bids and notwithstanding any general or special law, award contracts otherwise
73 subject to this subsection to perform work and to purchase or rent materials and equipment as
74 may be necessary for the temporary repair and restoration to service of a public work in order to
75 preserve the health and safety of persons or property; provided, that this exception shall not
76 apply to the permanent reconstruction, alteration, remodeling or repair of a public work.

77 SECTION 3. Subsection (d) of said section 39M of said chapter 30, as so appearing, is
78 hereby amended by striking out, in line 99, the words “twenty-five thousand dollars” and
79 inserting in place thereof the following figure:- \$50,000.

80 SECTION 4. Said subsection (d) of said section 39M of said chapter 30, as so appearing,
81 is hereby further amended by inserting after the figure “30B”, in line 104, the following words:- ,
82 or procured through the operational services division pursuant to sections 22 and 52 of chapter 7.

83 SECTION 4A. Chapter 30A of the General Laws, as appearing in the 2014 Official
84 Edition, is hereby amended by inserting after section 2 the following section:-

85 Section 2A. (a) As used in this section, the following words shall have the following
86 meanings unless the context requires otherwise:

87 “Action”, (i) the adoption, repeal or amendment of a rule or regulation subject to chapter
88 30A of the General Laws; or (ii) an administrative action that either places additional
89 expenditure, procedural or organizational requirements on local governments or limits the
90 discretionary powers of local officials or agencies on a statewide basis.

91 “Local government advisory committee”, the commission established by section 62 of
92 chapter 3.

93 (b) If an action is subject to chapter 30A, an agency shall initiate the procedures under
94 this section not less than 14 calendar days prior to the initiation of compliance. If an action is not
95 subject to chapter 30A, an agency shall initiate the procedures under this section not less than 45
96 calendar days prior to the proposed implementation of the action.

97 An agency shall provide the local government advisory committee, the division of local
98 mandates and the department of housing and community development with a brief statement
99 describing the proposed action that emphasizes the agency’s best judgment of those elements
100 that might affect local governments including, when feasible, preliminary cost estimates.

101 Within 21 calendar days of receipt of the statement, the local government advisory
102 committee, the division of local mandates or the department of housing and community
103 development shall, in cooperation, notify the originating agency as to whether or not it believes
104 the proposed action presents potential for significant impact. Failure to notify the agency within
105 21 calendar days shall constitute a judgment of no potential for significant impact; provided,
106 however, that the local government advisory committee, the division of local mandates or the
107 department of housing and community development, with written consent from the originating
108 agency, may agree to extend the review period for not more than 10 calendar days.

109 The notice shall set forth the aspects of the proposed action that the local government
110 advisory committee, the division of local mandates or the department of housing and community
111 development believes presents potential for significant impact.

112 Within 14 calendar days of the receipt of a notice under this section, the originating
113 agency shall convene a meeting of representatives of the agency, the local government advisory
114 committee, the division of local mandates and the department of housing and community
115 development to review and discuss the potentially significant impact of the proposed action.

116 (c) To determine whether the proposed action may present potential for significant
117 impact, agencies, the local government advisory committee, the division of local mandates and
118 the department of housing and community development, in cooperation, shall consider the extent
119 to which the proposed action might require municipalities to: (i) significantly expand existing
120 services; (ii) employ additional personnel; (iii) significantly alter administrative and work
121 procedures; (iv) realign organizational structures; (v) increase disbursements that are not

122 reimbursed by the federal or state government; or (vi) limit the discretion exercised by local
123 officials.

124 Each agency head, or a designee of the agency head, shall have responsibility within that
125 agency for reviewing proposed administrative policies and regulations to ensure compliance with
126 this section.

127 (d) An agency may initiate an emergency action under chapter 30A without prior
128 compliance with this order; provided, however, that compliance shall be initiated as soon as
129 practicable following the emergency action and before the emergency action becomes
130 permanent.

131 SECTION 5. Subsection (b) of section 1 of chapter 30B of the General Laws, as
132 appearing in the 2014 Official Edition, is hereby amended by striking out clause (23).

133 SECTION 6. Section 4 of said chapter 30B, as so appearing, is hereby amended by
134 striking out subsection (a) and inserting in place thereof the following subsection:-

135 (a) Except as permitted pursuant to this section and section 7, for the procurement of a
136 supply or service in the amount of \$10,000 or greater, but not more than \$50,000, a procurement
137 officer shall seek written quotations from no fewer than 3 persons customarily providing the
138 supply or service. The procurement officer shall record: (i) the names and addresses of all
139 persons from whom quotations were sought; (ii) the purchase description used for the
140 procurement; (iii) the names of the persons submitting quotations; and (iv) the date and amount
141 of each quotation. This information shall be retained in the file required pursuant to section 3. A

142 governmental body may require that a procurement in an amount of not more than \$50,000 be
143 subject to section 5.

144 SECTION 7. Section 5 of said chapter 30B, as so appearing, is hereby amended by
145 striking out, in lines 2 to 3, inclusive, the words “\$35,000 or more” and inserting in place thereof
146 the following words:- more than \$50,000.

147 SECTION 8. Said section 5 of said chapter 30B, as so appearing, is hereby further
148 amended by inserting after the word “body”, in line 35, the following words:- and on the
149 COMMBUYS system administered by the operational services division.

150 SECTION 9. Said section 5 of said chapter 30B, as so appearing, is hereby further
151 amended by striking out, in lines 36 to 37, inclusive, the words “twenty-five thousand dollars or
152 more” and inserting in place thereof the following words:- more than \$50,000.

153 SECTION 10. Section 6 of said chapter 30B, as so appearing, is hereby amended by
154 striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following
155 words:- more than \$50,000.

156 SECTION 11. Section 6A of said chapter 30B, as so appearing, is hereby amended by
157 striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following
158 words:- more than \$50,000.

159 SECTION 12. Section 7 of said chapter 30B, as so appearing, is hereby amended by
160 striking out, in line 2, the words “less than \$35,000” and inserting in place thereof the following
161 words:- not more than \$50,000.

162 SECTION 12A. Section 58 of chapter 31 of the General Laws, as appearing in the 2014
163 Official Edition, is hereby amended by striking out the second paragraph and inserting in place
164 thereof the following paragraph:-

165 No person shall be certified for original appointment to the position of firefighter or
166 police officer in a city or town which has not accepted sections 61A and 61B if that person has
167 reached 32 years of age on or before the final date for the filing of applications, as stated in the
168 examination notice, for the examination used to establish the eligible list from which the
169 certification is to be made. No person shall be eligible to take an examination for original
170 appointment to the position of firefighter or police officer in a city or town if the applicant will
171 not have reached 19 years of age on or before the final date for the filing of applications for the
172 examination, as so stated; provided, however, that an applicant who reached 19 years of age
173 while serving on active military duty, who was not 19 on or before the date of an original
174 examination, shall be eligible for any subsequent make up examination that is offered. No person
175 shall be eligible for original appointment to the position of police officer in a city or town until
176 that person has reached the age of 21.

177 SECTION 12B. The first paragraph of section 60 of chapter 31 of the General Laws, as
178 so appearing, is hereby amended by striking out the first sentence and inserting in place thereof
179 the following 3 sentences:-

180 In any city or town having an intermittent or reserve police or fire force to which the civil
181 service law and rules are applicable, original appointments to the lowest title in the regular police
182 or fire force shall be made from among the members of such intermittent or reserve police or fire
183 force, as the case may be, whose names are certified by the administrator to the appointing

184 authority. All intermittent and reserve lists shall expire on the same day the active eligible list
185 expires and the administrator certifies a new eligible list. Any city or town establishing a new
186 intermittent or reserve list, while an active eligible lists exists, shall exhaust the active
187 intermittent or reserve list or the new intermittent or reserve list shall contain the members from
188 the previous intermittent or reserve list in the order provided by the appointing authority at the
189 time the active intermittent or reserve list was created.

190 SECTION 13. Section 9A½ of chapter 32B of the General Laws is hereby repealed.

191 SECTION 14. Said chapter 32B is hereby amended by striking out section 20, as
192 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

193 Section 20. (a) As used in this section and in section 20A, the following words shall have
194 the following meanings unless the context clearly requires otherwise:

195 “Chief executive officer”, the mayor in a city or the board of selectmen in a town, unless
196 another municipal office is designated to be the chief executive officer under a local charter, the
197 county commissioners in a county and the governing board, commission or committee in a
198 district or other governmental unit.

199 “Commission” or “PERAC”, the public employee retirement administration commission
200 established pursuant to section 49 of chapter 7.

201 “GASB”, the Governmental Accounting Standards Board.

202 “Governing body”, the legislative body in a city or town, the county commissioners in a
203 county, the regional district school committee in a regional school district or the district meeting
204 or other appropriating body in any other governmental unit.

205 “Governmental unit” or “unit”, a political subdivision of the commonwealth, including a
206 municipal lighting plant, local housing or redevelopment authority, regional council of
207 government established pursuant to section 20 of chapter 34B and education collaborative, as
208 defined in section 4E of chapter 40.

209 “State Retiree Benefits Trust Fund board of trustees”, the board of trustees established by
210 section 24A of chapter 32A.

211 “Other Post-Employment Benefits Liability Trust Fund” or “OPEB Fund”, a trust fund
212 established by a governmental unit pursuant to this section for the deposit of gifts, grants,
213 appropriations and other money for the: (i) benefit of retired employees and their dependents; (ii)
214 payment of required contributions by the governmental unit to the group health insurance and
215 life insurance benefits provided to employees and their dependents after retirement; and (iii)
216 reduction and elimination of the unfunded liability of the governmental unit for those benefits.

217 “OPEB Fund board of trustees”, an independent board of trustees selected by a
218 governmental unit with investing authority for the OPEB Fund.

219 “OPEB investing authority” or “investing authority”, the trustee or board of trustees
220 designated by a governmental unit to invest and reinvest the assets of the OPEB Fund using the
221 investment standard or investment vehicle established pursuant to this section.

222 (b) A governmental unit that accepts this section shall establish on its books and accounts
223 the Other Post-Employment Benefits Liability Trust Fund, the assets of which shall be held
224 solely to meet the current and future liabilities of the governmental unit for group health
225 insurance and life insurance benefits for retirees and their dependents. The governmental unit
226 may appropriate amounts to be credited to the fund and the treasurer of the governmental unit
227 may accept gifts, grants and other contributions to the fund. The fund shall be an expendable
228 trust subject to appropriation and shall be managed by a trustee or a board of trustees as provided
229 in subsection (d). Any interest or other income generated by the fund shall be added to and
230 become part of the fund. Amounts that a governmental unit receives as a sponsor of a qualified
231 retiree prescription drug plan pursuant to 42 USC section 1395w-132 may be dedicated to and
232 become part of the fund by vote of the governing body of the governmental unit. All monies
233 held in the fund shall be accounted for separately from other money of the governmental unit and
234 shall not be subject to the claims of any general creditor of the governmental unit. The fund shall
235 be irrevocable.

236 (c) The treasurer of the governmental unit shall be the custodian of the OPEB Fund and
237 shall be bonded in the amount necessary to protect fund assets.

238 (d) The governing body of the governmental unit shall designate a board of trustees,
239 which shall have general supervision of the management, investment and reinvestment of the
240 OPEB Fund. The governing body may designate as the trustee or board of trustees: (i) the
241 governmental unit's retirement board; or (ii) an OPEB Fund board of trustees established by the
242 governmental unit pursuant to subsection (e). The duties and obligations of the board of trustees
243 with respect to the fund shall be set forth in a declaration of trust to be adopted by the board, but

244 shall not be inconsistent with this section. The declaration of trust and any amendments thereto
245 shall be filed with the chief executive officer and the clerk of the governing body of the
246 governmental unit and shall take effect 90 days after filing, unless the governing body votes to
247 disapprove the declaration or amendment within that 90 day period. The board of trustees may
248 employ reputable and knowledgeable investment consultants to assist in determining appropriate
249 investments and pay for those services from the fund, if authorized by the governing body of the
250 governmental unit. The board of trustees may, with the approval of the State Retiree Benefits
251 Trust Fund board of trustees, invest the OPEB Fund in the State Retiree Benefits Trust Fund
252 established in section 24 of chapter 32A.

253 (e) The governing body of the governmental unit may vote to establish a separate OPEB
254 Fund board of trustees to be the investing authority. The board of trustees shall consist of
255 between 5 and 13 individuals and shall include: not less than 1 person with the investment
256 experience desired by the governmental unit; not less than 1 resident of or is otherwise
257 represented or served by the governmental unit; not less than 1 employee of the governmental
258 unit; not less than 1 retiree of the governmental unit; and not less than 1 governmental unit
259 officer. The governmental unit employee trustee shall be selected by current employees of the
260 unit by ballot, and the retiree trustee or trustees shall be selected by current retirees of the unit by
261 ballot. The remainder of the trustees shall be appointed by the chief executive officer of the
262 governmental unit. The trustees shall serve for terms of 3 or 5 years, as determined by the
263 governing body of the governmental unit and, if a vacancy occurs, a trustee may be elected or
264 selected in the same manner to serve for the remainder of the term. Trustees shall be eligible for
265 reappointment.

266 (f) The trustee or board of trustees shall: (i) act in a fiduciary capacity; (ii) discharge its
267 duties for the primary purpose of enhancing the value of the OPEB Fund; (iii) act with the care,
268 skill, prudence and diligence under the circumstances then prevailing that a prudent person
269 acting in a like capacity and familiar with such matters would use in the conduct of an enterprise
270 with like character and with like aims; and (iv) diversify the investments in the fund to minimize
271 the risk of large losses, unless under the circumstances it is clearly prudent not to do so.

272 In any civil action brought against a trustee or the board of trustees, acting within the
273 scope of its official duties, the defense or settlement of which is made by legal counsel for the
274 governmental unit, the trustee or employee shall be indemnified from the OPEB Fund for all
275 expenses incurred in the defense thereof and for damages to the same extent as provided for
276 public employees under chapter 258. No trustee or employee shall be indemnified for expenses in
277 an action or damages awarded in such action in which there is: (i) a breach of fiduciary duty; (ii)
278 an act of willful dishonesty; or (iii) an intentional violation of law by the trustee or employee.

279 (g) Monies in the OPEB Fund not required for expenditures or anticipated expenditures
280 within the investment period shall be invested and reinvested by the custodian as directed by the
281 investing authority from time to time; provided, however, that the investment or reinvestment is
282 made in accordance with: (i) section 54 of chapter 44, if the treasurer or OPEB Fund board of
283 trustees is the investing authority, unless the governing body of the governmental unit authorizes
284 investment under the prudent investor rule established under chapter 203C; (ii) section 23 of
285 chapter 32, if the retirement board is the investing authority; or (iii) sections 24 and 24A of
286 chapter 32A, if the OPEB Fund is invested in the State Retiree Benefits Trust Fund.

287 (h) Amounts in the OPEB Fund may be appropriated by a 2/3 vote of the governing body
288 of the governmental unit to pay the unit's share of health insurance and life insurance benefits for
289 retirees and their dependents upon certification by the board of trustees that the amounts are
290 available in the fund. The treasurer of the governmental unit, after consulting with the chief
291 executive officer of the unit, shall determine the amount to be appropriated from the fund to the
292 annual budget for retiree health insurance and life insurance and notify the board of trustees of
293 that amount at the earliest possible opportunity in the annual budget cycle. Upon notification,
294 the board of trustees shall take diligent steps to certify those funds as available for appropriation
295 by the governmental unit, or that they will be available by the time the appropriation would
296 become effective or provide an explanation why the funds are not, will not or should not be made
297 available.

298 (i) In a regional school district, appropriations of amounts to the OPEB Fund may be
299 made only in the annual budget submitted to the member cities and towns for approval. The
300 annual report submitted to the member cities and towns pursuant to clause (k) of section 16 of
301 chapter 71 shall include a statement of the balance in the fund and all additions to and
302 appropriations from the fund during the period covered by the report.

303 (j) A municipal lighting plant that establishes an OPEB fund shall pay the premiums and
304 assume the liability for the municipal share of retiree healthcare benefits attributable to lighting
305 plant employees and their dependents.

306 (k) A governmental unit that accepts this section may participate in the OPEB Fund
307 established by another governmental unit pursuant to this section upon authorization of the
308 governing boards of both units and in accordance with the procedures and criteria established by

309 the trustee or board of trustees of the fund. Each governmental unit shall remain responsible for
310 all costs attributable for the health care and other post-employment obligations for its retired
311 employees and their dependents and for completing an actuarial valuation of its liabilities and
312 funding schedule that conforms to GASB requirements.

313 The participating governmental unit may appropriate or otherwise contribute amounts to
314 the OPEB Fund as provided in subsection (b). Amounts from the fund may be appropriated by
315 the participating unit for its retiree health insurance and life insurance expenses in the manner
316 authorized in subsection (h) upon a determination by the treasurer of the unit, after consulting
317 with the chief executive officer of the unit, of the necessary amount and notification of the
318 treasurer of the governmental unit maintaining the fund and the board of trustees of that amount.
319 The board of trustees shall certify those funds available for appropriation, as provided in
320 subsection (h), and the treasurer of the governmental unit maintaining the fund shall transfer the
321 amounts certified to the participating governmental unit.

322 The participating governmental unit shall be separately credited for any contributions
323 made to and appropriations from the OPEB Fund and for interest or other income generated by
324 the fund in the accounting of the relative liabilities of each governmental unit for its retirees and
325 their dependents.

326 (l) This section may be accepted in a city or town in the manner provided in section 4 of
327 chapter 4; in a county, by vote of the county commissioners; in a regional school district, by vote
328 of the regional school committee; and in a district or other governmental unit, by vote of the
329 district meeting or other appropriating body.

330 (m) This section shall also apply to an OPEB Fund established by a governmental unit
331 pursuant to a special law, notwithstanding any provision to the contrary, upon the acceptance of
332 this section by the governmental unit.

333 Section 20A. When a governmental unit obtains an actuarial valuation report in
334 accordance with GASB containing statements of the liabilities of the unit for health care and
335 other post-employment benefits for its retired employees and their dependents, it shall submit a
336 copy to PERAC not later than 90 days after the governmental unit's receipt of the report.
337 PERAC may require that the governmental unit provide additional information related to those
338 liabilities, as well as normal cost and benefit payments, as specified by the executive office for
339 administration and finance in consultation with PERAC. The governmental unit shall file the
340 report and additional information with PERAC and the division of local services in the
341 department of revenue. PERAC shall file a summary report of the information received pursuant
342 to this section with the chairs of the senate and house committees on ways and means, the
343 secretary of administration and finance and the board of trustees of the State Retiree Benefits
344 Trust Fund established pursuant to section 24A of chapter 32A.

345 SECTION 15. Section 36A of chapter 35 of the General Laws, as appearing in the 2014
346 Official Edition, is hereby amended by striking out, in lines 3 to 4 the words "a board composed
347 of the attorney general, the state treasurer and the director of accounts" and inserting in place
348 thereof the following words:- the municipal finance oversight board.

349 SECTION 16. Sections 44 to 46, inclusive, of chapter 35 of the General Laws are hereby
350 repealed.

351 SECTION 17. Section 50 of chapter 35 of the General Laws is hereby repealed.

352 SECTION 18. Section 3 of chapter 40 of the General Laws, as so appearing, is hereby
353 amended by inserting after the first paragraph the following paragraph:-

354 Notwithstanding this section or section 53 of chapter 44, a city or town that rents or
355 leases a public building or property to another, or space within a building or property, other than
356 a building or property under the control of the school committee, may deposit any monies
357 received from the rental or lease in a separate account in the city or town treasury. The money
358 may be expended by the board, committee or department head in control of the building or
359 property, without further appropriation, for the upkeep of the facility so rented or leased. Any
360 balance remaining in the account at the close of a fiscal year shall be paid into the general fund
361 of the city or town; provided, however, that in a city or town that accepts this paragraph any
362 balance shall remain in the account and may be expended for the upkeep and maintenance of a
363 facility under the control of the board, committee or department head in control of the building
364 or property.

365 SECTION 19. Said chapter 40 is hereby further amended by inserting, after section 4A,
366 the following section:-

367 Section 4A½. (a) For purposes of this section, the following words shall have the
368 following meanings unless the context clearly requires otherwise:

369 “Governmental unit”, a city, town or a regional school district, a district as defined in
370 section 1A, a regional planning commission, however constituted, the Hampshire council of
371 governments, a regional transit authority established pursuant to chapter 161B, a water and sewer

372 commission established pursuant to chapter 40N or by special law, a county, or a state agency, as
373 defined in section 1 of chapter 6A.

374 “Joint powers agreement”, a contract specifying the terms and conditions of the joint
375 exercise of powers and duties entered into by participating governmental units pursuant to the
376 laws governing the governmental units and this section.

377 “Region”, a geographically-designated area within which the powers and duties provided
378 in a joint powers agreement shall be exercised.

379 (b) The chief executive officer of a city or town, or a board, committee or officer
380 authorized by law to execute a contract in the name of a governmental unit may, on behalf of the
381 governmental unit, enter into a joint powers agreement with another governmental unit for the
382 joint exercise of any of their common powers and duties within a designated region. The joint
383 powers agreement shall be authorized by the parties thereto in the following manner: (i) in a city,
384 by the city council with the approval of the mayor; (ii) in a town, by the board of selectmen; and
385 (iii) in a district, by the prudential committee. A decision to enter into a joint powers agreement
386 pursuant to this section, or to join an existing region, shall not be subject to collective bargaining
387 under chapter 150E.

388 (c) The joint powers agreement shall specify the following: (i) the purpose and the
389 method by which that purpose shall be accomplished; (ii) the services, activities or undertakings
390 to be jointly performed within the region; (iii) the specific organization, composition and nature
391 of the entity created to perform the services, activities or undertakings within the region, and the
392 specific powers and duties delegated thereto; provided, however, that the entity created shall be a

393 body politic and corporate created pursuant to subsection (d), whose funds shall be subject to an
394 annual audit and a copy of that audit shall be provided to the member governmental units and to
395 the division of local services in the department of revenue; (iv) the manner of (A) financing the
396 joint services, activities or undertakings within the region, (B) establishing and maintaining a
397 budget therefore, and (C) authorizing borrowing pursuant to subsection (e), including any
398 limitations on the purposes, terms and amounts of debt the entity may incur to perform such
399 services, activities or undertakings; (v) any procedures related to the termination of the joint
400 powers agreement, the withdrawal of a participating governmental unit and the addition of new
401 governmental units; and (vi) its duration.

402 (d) An entity established by a joint powers agreement shall be a body politic and
403 corporate with the power to: (i) sue and be sued; (ii) make and execute contracts and other
404 instruments necessary for the exercise of the powers of the entity; (iii) make, amend and repeal
405 policies and procedures relative to the operation of the entity; (iv) receive and expend funds; (v)
406 apply for and receive grants from the commonwealth, the federal government and other grantors;
407 (vi) submit an annual report to each member governmental unit, which shall contain a detailed
408 financial statement and a statement showing the method by which the annual charges assessed
409 against each governmental unit were calculated; and (vii) exercise any other powers necessary to
410 properly carry out its powers as a body politic and corporate.

411 (e) An entity created pursuant to this section shall be governed by a board of directors
412 comprised of not less than 1 member representing each participating governmental unit. Each
413 member of the board of directors shall be entitled to a vote. No member of the board of directors
414 shall receive an additional salary or stipend for service as a board member. The board of

415 directors shall coordinate the activities of the entity and may establish policies and procedures
416 necessary to do so. The board of directors shall establish and manage a fund to which all monies
417 contributed by the participating governmental units and all grants and gifts from the federal or
418 state government or any other source shall be deposited. The board of directors shall appoint a
419 treasurer, who may be a treasurer of 1 of the participating governmental units. No member of the
420 board of directors or other employee of the entity shall be eligible to serve concurrently as
421 treasurer. The treasurer, subject to the direction and approval of the board of directors, shall be
422 authorized to receive, invest and disburse all funds of the entity without further appropriation.
423 The treasurer shall provide bond for the faithful performance of the treasurer's duties in a form
424 and amount as fixed by the board of directors. The treasurer may make appropriate investments
425 of the funds of the entity consistent with section 55B of chapter 44.

426 The board shall appoint a business officer who may be a city auditor, town accountant or
427 officer with similar duties of 1 of the participating governmental units. The business officer shall
428 have the duties and responsibilities of an auditor or accountant pursuant to sections 52 and 56 of
429 chapter 41 and shall not be eligible to hold the office of treasurer.

430 The board of directors may borrow money, enter into long-term or short-term loan
431 agreements or mortgages and apply for state, federal or corporate grants or contracts to obtain
432 funds necessary to carry out the purposes of the entity. The borrowing, loans or mortgages shall
433 be consistent with the joint powers agreement, standard lending practices and sections 16 to 28,
434 inclusive, of chapter 44. The board of directors may, subject to chapter 30B, enter into contracts
435 for the purchase of supplies, materials and services and for the purchase or lease of land,
436 buildings and equipment, as considered necessary by the board of directors.

437 (f) The entity shall be a public employer. The board of directors may employ personnel to
438 carry out the purposes of the joint powers agreement and establish the duties, compensation and
439 other terms and conditions of employment of personnel.

440 (g) A participating governmental unit shall not be liable for the acts or omission of
441 another participating governmental unit or the region or an entity created by the joint powers
442 agreement, unless the participating governmental unit has agreed otherwise in the joint powers
443 agreement.

444 (h) A regional school district, superintendency union, education collaborative, charter
445 school or commonwealth virtual school may only be formed as provided in the General Laws,
446 and no joint powers agreement made pursuant to this section may, in substance, create such a
447 district, union, collaborative, charter school or virtual school, irrespective of how the entity
448 created pursuant to a joint powers agreement may be characterized or named. A joint powers
449 agreement relating to public schools may only be entered into by the school committee, or other
450 governing board, as applicable.

451 SECTION 20. Section 5A of said chapter 40 of the General Laws, as appearing in the
452 2014 Official Edition,, is hereby amended by striking out, in line 4, the word “three” and
453 inserting in place thereof the following figure:- 5.

454 SECTION 21. Said chapter 40 is hereby further amended by striking out section 5B, as
455 so appearing, and inserting in place thereof the following section:-

456 Section 5B. Cities, towns and districts may create stabilization funds and appropriate an
457 amount into the funds. Interest shall be added to and become part of the fund.

458 The treasurer shall be the custodian of all stabilization funds and may deposit the
459 proceeds in: (i) a trust company, co-operative bank or savings bank, if the trust company or bank
460 is organized or exists pursuant to the laws of the commonwealth or any other state or may
461 transact business in the commonwealth and has its main office or a branch office in the
462 commonwealth, (ii) in a national bank, federal savings bank or federal savings and loan
463 association, if the bank or association may transact business and has its main office or a branch
464 office in the commonwealth; provided, however, that a state-chartered or federally-chartered
465 bank shall be insured by the Federal Deposit Insurance Corporation or its successor; (iii) may
466 invest the funds in participation units in a combined investment fund pursuant to section 38A of
467 chapter 29; or (iv) in securities that are legal investments for savings banks.

468 At the time of creating a stabilization fund, the city, town or district shall specify, and at a
469 later time may alter, the purpose of the fund, which may be for any lawful purpose including, but
470 not limited to, an approved school project pursuant to chapter 70B or any other purpose for
471 which the city, town or district may lawfully borrow money. The specification and any
472 subsequent alteration of the fund's purpose, and any appropriation of funds from the fund, shall
473 be approved by a 2/3 vote, except as provided in paragraph (g) of section 21C of chapter 59 for a
474 majority referendum vote. Subject to said section 21C of said chapter 59, any such vote shall be
475 of the legislative body of the city, town or district, subject to charter.

476 Notwithstanding section 53 of chapter 44 or any other general or special law to the
477 contrary, a city, town or district that accepts this paragraph may dedicate, without further
478 appropriation, all, or a percentage not less than 25 per cent, of a particular fee, charge or other
479 receipt to a stabilization fund established pursuant to this section; provided, however, that the

480 receipt is not reserved by law for expenditure for a particular purpose. For purposes of this
481 paragraph, a receipt shall not include taxes or excises assessed pursuant to chapters 59, 60A,
482 60B, 61, 61A or 61B or surcharges assessed pursuant to section 39M or chapter 44B. A
483 dedication shall be approved by a 2/3 vote of the legislative body of the city, town or district,
484 subject to charter, and may be terminated in the same manner. A vote to dedicate or terminate a
485 dedication shall be made before the fiscal year in which the dedication or termination is to
486 commence and shall be effective at least for 3 fiscal years.

487 SECTION 21A. Said chapter 40 is hereby further amended by inserting after section 8K
488 the following section:-

489 Section 8L. (a) For the purposes of this section “farming” and “agriculture” shall have the
490 same meaning as ascribed to them in section 1A of chapter 128.

491 (b) A municipality which accepts this section may establish a municipal agricultural
492 commission to promote and develop the agricultural resources of the municipality. Unless
493 otherwise restricted by law, a municipal agricultural commission may: (i) buy, hold, manage,
494 license or lease land for agricultural purposes; (ii) educate the public on agricultural issues; (iii)
495 advocate for farmers, farm businesses and farm interests; (iv) assist farmers in resolving
496 municipal problems or conflicts related to farms; (v) seek to coordinate agricultural-related
497 activities with other governmental bodies or unofficial local groups or organizations that promote
498 agriculture; (vi) receive grants, gifts, bequests or devises of money or personal property of any
499 nature and interests in real property in accordance with this section; (vii) apply for, receive,
500 expend and act on behalf of the municipality in connection with federal and state grants or
501 programs or private grants related to local agriculture, with the approval of the mayor or city

502 manager in a city or the board of selectmen in a town; and (viii) advertise, prepare, print and
503 distribute books, maps, charts and pamphlets related to local agriculture that the municipal
504 agricultural commission deems necessary for its work.

505 (c) A commission may conduct research and prepare agricultural-related plans, including
506 a comprehensive local agricultural land plan which shall be, to the extent possible, consistent
507 with any current town master plan and regional area plans. The plan shall show or identify: (i)
508 agricultural land areas and facilities; (ii) matters which may be shown on a tract index under
509 section 33 of chapter 184; (iii) acquisitions of interest in land under this section; (iv) municipal
510 lands that are held as open space; (v) nonmunicipal land subject to legal requirements or
511 restrictions to protect that land or use it for open space, conservation, recreation or agriculture;
512 (vi) land that should be retained as a public necessity for agricultural use; and (vii) any other
513 information that the commission determines to be relevant to local agricultural land use. The
514 commission may amend the plan whenever necessary.

515 (d) The commission may appoint a chair, clerks, consultants and other employees and
516 may contract for materials and services as it may require, subject to appropriation by the
517 municipality.

518 (e) The commission shall keep accurate records of its meetings and actions and shall file
519 an annual report with the clerk of the municipality. The commission's annual report shall be
520 posted on the municipality's public website and, in a town, shall be printed in the annual town
521 report for that year.

522 (f) A commission shall consist of not less than 3 nor more than 7 members who shall be
523 residents of the municipality. A majority of members shall be farmers or employed in an

524 agriculture-related field. If farmers or persons employed in agriculture are not available to serve
525 on the commission, then the commission shall include a majority of members with knowledge
526 and experience in agricultural practices or knowledge of related agricultural business. Each
527 member of the commission shall serve for a term of 3 years; provided, however, that the initial
528 members appointed under this section shall serve for terms of 1, 2 or 3 years and the terms shall
529 be arranged by the appointing authority so that the terms of approximately 1/3 of the
530 commission's members shall expire each year.

531 In a city, the members of a commission shall be appointed by the mayor unless otherwise
532 provided by the city's charter; provided, however, that in a city having a Plan D or Plan E
533 charter, the appointments shall be made by the city manager unless otherwise provided by the
534 city's charter. In a town, the members of the commission shall be appointed after a public
535 hearing by the board of selectmen; provided, however, that in a town having a town manager
536 form of government, the appointments shall be made by the town manager subject to the
537 approval of the board of selectmen.

538 A member of a commission may be removed for cause by the appointing authority after a
539 public hearing if a hearing is requested by the member. A vacancy created by a member being
540 removed for cause shall be filled by the appointing authority for the remainder of the unexpired
541 term in the same manner as the original appointment.

542 (g) A commission may receive gifts, bequests or devises of personal property or interests
543 in real property as described in this subsection in the name of the municipality, subject to the
544 approval of the city council or board of selectmen, as the case may be. The commission may
545 purchase interests in the land only with funds available to the commission. A city council or a

546 town meeting may raise or transfer funds so that the commission may acquire in the name of the
547 municipality, by option, purchase, lease or otherwise, the fee in the land or water rights,
548 conservation or agricultural restrictions, easements or other contractual rights as may be
549 necessary to acquire, maintain, improve, protect, limit the future use of or conserve and properly
550 utilize open spaces in land and water areas within the municipality. The commission shall
551 manage and control the interests in land acquired under this subsection. The commission shall
552 not take or obtain land by eminent domain.

553 The commission shall adopt rules and regulations governing the use of land and water
554 under its control and prescribe civil penalties, not exceeding a fine of \$100, for a violation.

555 (h) A municipality may appropriate money to an agricultural preservation fund of which
556 the treasurer of the municipality shall be the custodian. The treasurer shall receive, deposit or
557 invest the funds in savings banks, trust companies incorporated under the laws of the
558 commonwealth, banking companies incorporated under the laws of the commonwealth which are
559 members of the Federal Deposit Insurance Corporation or national banks or invest the funds in:
560 (i) paid up shares and accounts of and in cooperative banks; (ii) shares of savings and loan
561 associations; or (iii) shares of federal savings and loan associations doing business in the
562 commonwealth. Any income derived from deposits or investments under this subsection shall be
563 credited to the fund. Money in the fund may be expended by the commission for any purpose
564 authorized by this section.

565 SECTION 21B. Said chapter 40 of the General Laws is hereby further amended by
566 inserting after section 13D the following section:-

567 Section 13E. Any school district which accepts this section, by a majority vote of the
568 school committee and a majority vote of the legislative body or, in the case of a regional school
569 district by a majority vote of the legislative bodies in a majority of the member communities of
570 the district, may establish and appropriate or transfer money to a reserve fund to be utilized in the
571 upcoming fiscal years, to pay, without further appropriation, for unanticipated or unbudgeted
572 costs of special education out-of-school-district tuition or transportation. The balance in such
573 separate stabilization fund shall not exceed 2 per cent of the annual net school spending of the
574 school district.

575 The district treasurer may invest the monies in the manner authorized in section 54 of
576 chapter 44 and any interest earned thereon shall be credited to and become part of the fund. In
577 the case of a regional school districts, funds shall be added to the special education stabilization
578 fund only by appropriation in the annual budget voted at the annual town meetings of the
579 member towns.

580 SECTION 22. The first paragraph of section 22A of said chapter 40, as so appearing, is
581 hereby amended by striking out the second and third sentences and inserting in place thereof the
582 following 4 sentences:- In a city or town that accepts this provision, the agreement for the
583 acquisition or installation of parking meters and other parking payment and enforcement
584 technology may provide that payments made pursuant to that agreement shall be made without
585 appropriation, over a period of not more than 5 years, from fees received for the use of the
586 parking meters and other parking payment and enforcement technology, notwithstanding section
587 53 of chapter 44. Such fees shall be established and charged at rates determined by the city or
588 town. Rates may be set for the purpose of managing the parking supply. The revenue therefrom

589 may be used for the acquisition, installation, maintenance and operation of parking meters and
590 other parking payment and enforcement technology, the regulation of parking, compensation of
591 parking management personnel, improvements to the public realm, and transportation
592 improvements including, but not limited to, the operation of mass transit and facilities for biking
593 and walking.

594 SECTION 23. Said chapter 40 is hereby amended by inserting after section 22A the
595 following section:-

596 Section 22A½. A city or town may establish 1 or more parking benefit districts, as a
597 geographically defined area, in which parking revenue collected therein may be designated in
598 whole or in part for use in said district through a dedicated fund in accordance with the purposes
599 and uses listed in section 22A. A parking benefit district may be managed by a body designated
600 by the municipality including, but not limited to, a business improvement district or main streets
601 organization.

602 SECTION 24. Section 22B of chapter 40 of the General Laws, as appearing in the 2014
603 Official Edition, is hereby amended by striking out, in lines 1 to 2, inclusive, the words “Any
604 city or town having installed parking meters or coin-operated locking devices for bicycle
605 parking” and inserting in place thereof the following words:- In a city or town that accepts this
606 section and installs parking meters or coin-operated locking devices for bicycle parking, the city
607 or town.

608 SECTION 25. Section 22C of said chapter 40, as so appearing, is hereby amended by
609 striking out, in line 5, the words “Those cities and towns” and inserting in place thereof the
610 following words:- In a city or town that accepts this provision, the city or town.

611 SECTION 26. Said section 22C of said chapter 40, as so appearing, is hereby amended
612 by adding the following words:- , or any of the purposes and uses in accordance with section
613 22A.

614 SECTION 27. Subsection (d) of section 39M of said chapter 40, as so appearing, is
615 hereby amended by striking out the first sentence and inserting in place thereof the following
616 sentence:- A person claiming an exemption established by this subsection may apply to the board
617 of assessors, in writing, on a form approved by the commissioner of revenue, on or before the
618 deadline for an application for exemption pursuant to section 59 of chapter 59.

619 SECTION 28. Said chapter 40 is hereby further amended by striking out section 44A, as
620 so appearing, and inserting in place thereof the following section:-

621 Section 44A. A city or town, by vote of the council in a city and by vote of the board of
622 selectmen in a town, may create a special unpaid committee to be known as a regional refuse
623 disposal planning committee, consisting of 3 persons to be appointed by the board of selectmen
624 in a town and by the mayor in a city.

625 SECTION 29. Said chapter 40 is hereby further amended by striking out section 44E, as
626 so appearing, and inserting in place thereof the following section:-

627 Section 44E. The selectmen of each of the several towns, upon receipt of a
628 recommendation that a regional refuse disposal district be established, shall vote on the question
629 of accepting the plan. The mayors of the several cities, upon receipt of a recommendation that a
630 regional refuse disposal district be established, shall submit the question of accepting the plan to
631 their respective city councils within 60 days after receipt of the recommendation. If a majority of
632 the members of each city council voting on the question and the board of selectmen in each town
633 vote in the affirmative, the proposed regional refuse disposal district shall be deemed to be
634 established in accordance with the terms of the proposed agreement.

635 SECTION 30. Section 44F of said chapter 40, as so appearing, is hereby amended by
636 striking out, in lines 28 to 30, inclusive, the words “a majority of the voters present and voting on
637 the matter at a town meeting called for the purpose of expressing such disapproval” and inserting
638 in place thereof the following words:- the board of selectmen.

639 SECTION 31. Section 56 of said chapter 40, as so appearing, is hereby amended by
640 striking out the first 2 sentences and inserting in place thereof the following 2 sentences:-

641 Every fifth year, the commissioner shall certify as to whether the board of assessors is
642 assessing property at full and fair cash valuation. Once certified, a city or town may classify in
643 the manner set out in this section for the year of certification and for the 4 years following said
644 year of certification.

645 SECTION 32. Said section 56 of said chapter 40, as so appearing, is hereby further
646 amended by striking out, in line 78, the word “triennial” and inserting in place thereof the
647 following words:- 5-year.

648 SECTION 33. Section 57 of said chapter 40, as so appearing, is hereby amended by
649 inserting after the word “annually”, in line 18, the following words:- , and may periodically,.

650 SECTION 34. Said section 57 of said chapter 40, as so appearing, is hereby further
651 amended by striking out, in lines 23 to 24, inclusive, the words “for not less than a twelve month
652 period”.

653 SECTION 35. Section 2 of chapter 40D of the General Laws, as appearing in the 2014
654 Official Edition, is hereby amended by striking out, in lines 8 to 9, inclusive, the words “a town
655 at an annual meeting or a special meeting called for the purpose” and inserting in place thereof
656 the following words:- by the board of selectmen, in a town.

657 SECTION 36. Said section 2 of said chapter 40D, as so appearing, is hereby further
658 amended by striking out, in line 35, the words “at an annual or special town meeting” and
659 inserting in place thereof the following words:- its board of selectmen.

660 SECTION 37. Subsection (d) of section 9 of chapter 40N of the General Laws, as
661 appearing in the 2014 Official Edition, is hereby amended by adding the following paragraph:-

662 The commission may enter into an agreement with the municipality to provide collection
663 services with respect to unpaid fees, rates, rents, assessments and other charges and, if so, the
664 municipal collector or treasurer shall disburse the amounts collected as provided in the
665 agreement, but not later than 30 days after collection.

666 SECTION 38. Said chapter 40N is hereby further amended by striking out section 27, as
667 so appearing, and inserting in place thereof the following section:-

668 Section 27. This chapter may be accepted, in a city or town in the manner provided in
669 section 4 of chapter 4, and in the case of an existing water and sewer commission established as
670 an independent body politic and corporate pursuant to a special law, by its board of
671 commissioners.

672 SECTION 39. Section 1 of chapter 40Q of the General Laws, as appearing in the 2014
673 Official Edition, is hereby amended by striking out the definition of “Adjustment factor”.

674 SECTION 40. Said section 1 of said chapter 40Q, as so appearing, is hereby further
675 amended by striking out the definition of “Captured assessed value”.

676 SECTION 41. Said section 1 of said chapter 40Q, as so appearing, is hereby further
677 amended by striking out the definition of “Inflation factor”.

678 SECTION 42. Said section 1 of said chapter 40Q, as so appearing, is hereby further
679 amended by striking out the definition of “Invested revenue district development program” and
680 inserting in place thereof the following definition:-

681 “Invested revenue district development program”, a statement which, in addition to the
682 information required for a development program, shall also include: (i) estimates of tax revenues
683 to be derived from the invested revenue district; (ii) a projection of the tax revenues to be derived
684 from the invested revenue district in the absence of a development program; (iii) a statement as
685 to whether the issuance of bonds contemplated pursuant to this chapter shall be general or special
686 obligation bonds; (iv) the percentage of the tax increment to be applied to the development
687 program and resulting tax increments in each year of the program; and (v) a statement of the

688 estimated impact of tax increment financing on all taxing jurisdictions in which the district is
689 located.

690 SECTION 43. Said section 1 of said chapter 40Q, as so appearing, is hereby further
691 amended by striking out the definition of “Original assessed value” and inserting in place thereof
692 the following definition:-

693 “Original assessed value”, the aggregate assessed value of the invested revenue district as
694 of the base date.

695 SECTION 44. Said section 1 of said chapter 40Q, as so appearing, is hereby further
696 amended by striking out the definition of “Tax increment” and inserting in place thereof the
697 following definition:-

698 “Tax increment”, all annual increases in the municipality’s limit on total taxes assessed
699 under subsection (f) of section 21C of chapter 59 that are attributable to parcels within the
700 district for fiscal years with an assessment date later than the base date. The tax increment shall
701 also include the part of increases in the limit on total taxes assessed allowed under said
702 subsection (f) of said section 21C of said chapter 59 that are attributable to such increases
703 pursuant to said subsection (f) of said section 21C of said chapter 59 in prior years that were part
704 of the increment during those prior years. In any year that the limit on total taxes assessed
705 pursuant to said section 21C of said chapter 59 is lower than the prior year’s limit on total taxes
706 assessed, the tax increment shall be reduced in the same proportion as the limit on total taxes
707 assessed.

708 SECTION 45. Said chapter 40Q is hereby further amended by striking out section 3, as
709 so appearing, and inserting in place thereof the following section:-

710 Section 3. (a) The city or town may retain all or part of the tax increment of an invested
711 revenue district for the purpose of financing the development program. When a development
712 program for an invested revenue district is adopted, the city or town shall adopt a statement of
713 the percentage of tax increment to be retained under the development program. The statement of
714 percentage may establish a specific percentage or percentages or may describe a method or
715 formula for determination of the percentage. The assessor shall certify the amount of the tax
716 increment to the city or town each year.

717 (b) On or after the formation of an invested revenue district, the assessor of the city or
718 town in which it is located shall, on request of the city or town, certify the original assessed value
719 of the taxable property within the boundaries of the invested revenue district on the base date.
720 Each year, after the formation of an invested revenue district, the assessor of the city or town
721 shall certify the amount of the new growth adjustment to the levy limit of the city or town, as
722 certified by the commissioner of revenue, that is attributable to parcels within the district.

723 (c) If a city or town has elected to retain all or a percentage of the retained tax increment
724 pursuant to subsection (a), the city or town shall:

725 (i) establish a development program fund that consists of: (A) a development
726 sinking fund account that is pledged to and charged with the payment of the interest and
727 principal as the interest and principal fall due and the necessary charges of paying interest and
728 principal on any notes, bonds or other evidences of indebtedness that were issued to fund or

729 refund the costs of the development program fund; and (B) a project cost account that is pledged
730 to and charged with the payment of project costs as outlined in the financial plan and paid in a
731 manner other than as described in subclause (A);

732 (ii) set aside annually all tax increment revenues and deposit the revenues in the
733 appropriate development program fund account in the following priority: (A) to the development
734 sinking fund account, an amount sufficient, together with estimated future revenues to be
735 deposited to the account and earnings on that amount, to satisfy all annual debt service on bonds
736 and notes issued pursuant to section 4 and the financial plan; and (B) to the project cost account,
737 an amount sufficient, together with estimated future revenues to be deposited to the account and
738 earnings on that amount, to satisfy all annual project costs to be paid from the account;

739 (iii) be permitted to make transfers between development program fund accounts
740 as required; provided, however, that the transfers shall not result in a balance in the development
741 sinking fund account that is insufficient to cover the annual obligations of that account; and

742 (iv) annually return to the general fund of the city or town any tax increment
743 revenue in excess of the amounts estimated to be required to satisfy the obligations of the
744 development sinking fund account.

745 (d) Notwithstanding any general or special law to the contrary, the requirement to reserve
746 funds pursuant to subsection (c) shall terminate when sufficient amounts have been set aside to
747 cover the full, anticipated liabilities of the development sinking fund account and the project cost
748 account.

749 SECTION 46. Section 1B of chapter 41 of the General Laws, as so appearing, is hereby
750 amended by inserting after the first sentence the following sentence:- For purposes of this
751 section, the positions of town treasurer and collector of taxes, elected pursuant to section 1, may
752 be combined into 1 position and become an appointed position in the manner provided in this
753 section.

754 SECTION 47. Said section 1B of said chapter 41, as so appearing, is hereby further
755 amended by striking out, in lines 11 and 12, the word “Title” each time it appears and inserting
756 in place thereof, in each instance, the following word:- Title(s).

757 SECTION 48. Section 27 of said chapter 41 is hereby repealed.

758 SECTION 49. Section 30B of said chapter 41, as appearing in the 2014 Official Edition,
759 is hereby amended by striking out, in line 3, the words “by vote of their legislative bodies” and
760 inserting in place thereof the following words:- by vote of the city council with the approval of
761 the mayor, in a city, and by vote of the board of selectmen, in a town.

762 SECTION 50. Section 37 of said chapter 41 is hereby repealed.

763 SECTION 51. Section 39B of said chapter 41 is hereby repealed.

764 SECTION 52. Section 52 of said chapter 41, as appearing in the 2014 Official Edition, is
765 hereby amended, by inserting after the fourth sentence, the following 2 sentences:- The board of
766 selectmen may designate any 1 of its members for the purpose of approving bills or payrolls
767 under this section; provided, however, that the member shall make available to the board, at the
768 first meeting following the approval of a bill or payroll, a record of the approval. The duties and

769 responsibilities of the other members of the board of selectmen shall not be limited by this
770 section.

771 SECTION 53. Section 56 of said chapter 41, as so appearing, is hereby amended by
772 inserting after the first sentence the following 2 sentences:- For purposes of this section, the
773 board of selectmen and any other board, committee or head of department consisting of more
774 than 1 member authorized to expend money, may designate any 1 of its members to approve all
775 bills, drafts, orders and payrolls; provided, however, that the member shall make available to the
776 board, committee or other department head, at the first meeting following any approval, a record
777 of approval. The duties and responsibilities of the other members of the board of selectmen shall
778 not be limited by this section.

779 SECTION 54. Section 108B of said chapter 41, as so appearing, is hereby amended by
780 striking out the third sentence.

781 SECTION 55. Section 111F of said chapter 41, as so appearing, is hereby amended by
782 adding the following paragraph:-

783 Notwithstanding the provisions of this section, section 100 or any other general or special
784 law to the contrary, any city, town or district that accepts this paragraph may establish and
785 appropriate amounts to a special injury leave indemnity fund for payment of injury leave
786 compensation or medical bills incurred under this section or said section 100, and may deposit
787 into such fund any amounts received from insurance proceeds or restitution for injuries to
788 firefighters or police officers. The money deposited in the special fund may be expended, with
789 the approval of the chief executive officer of the municipality or district and without further

790 appropriation, for paying expenses incurred under this section or said section 100, including, but
791 not limited to, expenses associated with paying compensation other than salary to injured
792 firefighters or police officers and providing replacement services for the injured firefighters or
793 police officers, in lieu of or in addition to any amounts appropriated for the compensation of
794 such replacements. Any balance in the fund shall carry over from year to year, unless specific
795 amounts are released to the general fund by the chief executive officer of the municipality or
796 district upon a finding that the amounts released are not immediately necessary for the purpose
797 of the fund, and not required for expenses in the foreseeable future.

798 SECTION 56. Section 8 of chapter 43B, as appearing in the 2014 Official Edition, is
799 hereby amended by striking out, in line 38, the words “clause (11) of.”

800 SECTION 57. Chapter 44 of the General Laws is hereby amended by striking out
801 sections 6 and 6A, as so appearing, and inserting in place thereof the following 2 sections:-

802 Section 6. Cities and towns may, by a majority vote, incur debt for temporary loans for
803 the payment of land damages or any proportion of the general expenses of altering a grade
804 crossing which they are required primarily to pay, or any proportion of the expense of
805 constructing a highway or installing traffic control devices and other devices appurtenant to the
806 highway, in anticipation of payment or reimbursement by the commonwealth or county. A
807 payment or reimbursement to the city or town shall be made if the payment or reimbursement is
808 either (i) agreed upon by the commissioner of highways or county commissioners; or (ii) the
809 sums allotted for the payments or reimbursements are certified as available by the commissioner
810 of highways or county commissioners. If clauses (i) or (ii) are satisfied, the city or town may
811 issue notes for a period not exceeding 2 years; provided, that when any money is repaid to the

812 municipality, it shall be applied to the discharge of the loan. Notes issued under this section
813 shall not be renewed or paid by the issue of new notes, except as provided in section 17.

814 Section 6A. If a city, town or district has been allotted a grant by the federal government,
815 the commonwealth, or any agency or department of either, or by any body politic or public
816 instrumentality of the commonwealth, or similar entity, for any purpose for which the city, town
817 or district may incur debt that may be payable over a term of 5 years or longer, and is required
818 primarily to pay that proportion of the expense for which an advance payment or reimbursement
819 is to be received from these sources, the advance payment or reimbursement first having been
820 agreed upon by the grantor of the funds, in order to provide the necessary funds to meet the
821 expense for which the advance payment or reimbursement is to be made, the treasurer of the city
822 may, with the approval of the official whose approval is required by the city charter in the
823 borrowing of money, or the treasurer of the town may, with the approval of the board of
824 selectmen, or the treasurer of the district may, with the approval of the prudential committee, if
825 any, or otherwise with the approval of the commissioners, incur debt outside the debt limit and
826 issue notes therefor for a period not exceeding 2 years from their dates, and may refund the same
827 from time to time. No loan shall be refunded unless the auditor, in the case of a city, or the
828 accountant, chief accounting officer in the case of a town or district which has such an officer or
829 treasurer certifies in a writing filed in the office of the treasurer that at the time such loan is
830 refunded, the city, town or district remains entitled to receive the advance payment or
831 reimbursement in an amount at least equal to the amount of the refunding loan. The writing shall
832 be a public record open to inspection. The proceeds of the advance payment or reimbursement
833 shall be applied to the discharge of the loan, without further appropriation. In the event the city,
834 town or district shall no longer be entitled to receive advance payment or reimbursement in an

835 amount sufficient to pay all or any portion of a loan issued under this section at the time such
836 loan matures, the loan shall be paid from revenue funds of the city, town or district if it can no
837 longer be refunded under this section. A payment made by a city, town or district from the
838 revenue funds shall be reported to the assessors by the auditor or accountant of the city, town or
839 district, or other officer having similar duties, or by the treasurer where an auditor, accountant or
840 officer with similar duties is not available. The assessors shall include the amount reported in
841 the determination of the next annual tax rate unless the city, town or district has otherwise made
842 provision therefor. The provisions of chapter 74 of the acts of 1945 shall not apply to borrowing
843 under this section.

844 SECTION 58. Said chapter 44 is hereby amended by striking out sections 7 and 8, as so
845 appearing, and inserting in place thereof the following 2 sections:-

846 Section 7. Cities and towns may incur debt by a 2/3 vote within the limit of indebtedness
847 prescribed in section 10, for the following purposes and payable within the period specified
848 which is not to exceed 30 years or, except for paragraphs (2), (3), (6) and (7), within the period
849 determined by the director to be the maximum useful life of the public work, improvement or
850 asset being financed under guidelines issued under section 38:

851 (1) For the acquisition of interests in land or the acquisition of assets, or for the following
852 projects: the landscaping, alteration, remediation, rehabilitation or improvement of public land;
853 the dredging, improvement, restoration, preservation or remediation of public waterways, lakes
854 or ponds; the construction, reconstruction, rehabilitation, improvement, alteration, remodeling,
855 enlargement, demolition, removal or extraordinary repair of public buildings, facilities, assets,
856 works or infrastructure, including: (i) the cost of original equipment and furnishings for the

857 buildings, facilities, assets, works or infrastructure; (ii) damages under chapter 79 resulting from
858 any such acquisition or project; and (iii) the cost of engineering, architectural or other services
859 for feasibility studies, plans or specifications as part of any acquisition or project; provided,
860 however, that the interest in land, asset acquired or project shall have a useful life of at least 5
861 years; and provided further, that the period of such borrowing shall not exceed the useful life of
862 the interest in land, asset acquired or project.

863 (2) For a revolving loan fund established under section 53E $\frac{3}{4}$ to assist in the
864 development of renewable energy and energy conservation projects in privately-held buildings,
865 property or facilities within the city or town, 20 years.

866 (3) For the payment of final judgments, 1 year or for a longer period of time approved by
867 a majority of the members of the municipal finance oversight board after taking into
868 consideration the ability of the city, town or district to provide other essential public services and
869 pay, when due, the principal and interest on its debts and such other factors as the board may
870 determine are necessary or advisable.

871 (4) In the city of Boston, for the original construction, or the extension or widening, with
872 permanent pavement of lasting character conforming to specifications approved by the
873 Massachusetts Department of Transportation established under chapter 6C and under the
874 direction of the board of park commissioners of the city of Boston, of ways, other than public
875 ways, within or bounding on or connecting with any public park in the city of Boston, including
876 land damages and the cost of pavement and sidewalks laid at the time of the construction, or for
877 the construction of ways with stone, block, brick, cement concrete, bituminous concrete,

878 bituminous macadam or other permanent pavement of similar lasting character under
879 specifications approved by the Department of Transportation, 10 years.

880 (5) For the cost of repairs to private ways open to the public under section 6N of chapter
881 40, 5 years.

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

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

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

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

895 (10) For the cost of cleaning up or preventing pollution caused by existing or closed
896 municipal facilities not referenced in clause (20) of section 8, including cleanup or prevention
897 activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no

898 indebtedness shall be incurred under this paragraph until plans relating to the project have been
899 submitted to and approved by the department of environmental protection.

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

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

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

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

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

916 (3A) For conducting groundwater inventory and analysis of the community water supply,
917 including pump tests and quality tests relating to the development of using said groundwater as
918 an additional source or a new source of water supply for any city, town or district, 10 years.

919 (4) For the construction or enlargement of reservoirs and the construction of filter beds;
920 for the construction or reconstruction or making extraordinary repairs to standpipes, buildings for
921 pumping stations including original pumping station equipment, and buildings for water
922 treatment, including original equipment; and for the acquisition of land or any interest in land
923 necessary in connection with the purposes included in this paragraph, 30 years.

924 (4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and
925 filter beds, 30 years; provided, however, that no indebtedness shall be incurred under this
926 paragraph until plans relating to the project have been submitted to the department of
927 environmental protection and the department has approved the plans.

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

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

932 (7) For the payment of the city, town or district share of the cost to increase the storage
933 capacity of any reservoir, including land acquisition, constructed by the water resources
934 commission for flood prevention or water resource use, 20 years.

935 (7A) For the purchase, replacement or rehabilitation of water department equipment, 10
936 years.

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

940 (8A) For remodeling, reconstructing, or making extraordinary repairs to a municipally-
941 owned gas or electric lighting plant, community antenna television system, or
942 telecommunications system, when approved by a majority of the members of the municipal
943 finance oversight board for a number of years not exceeding 10 years which the board shall fix.
944 Each city or town seeking approval by the board of a loan under this clause shall submit to the
945 board all plans and other information considered by the board to be necessary for a determination
946 of the probable extended use of a plant, community television antenna system or
947 telecommunications system likely to result from the remodeling, reconstruction, or repair.
948 Special consideration of the determination shall be given when considering approval of a
949 requested loan together with its terms under this paragraph. .

950 (9) For emergency appropriations that are approved by the director, not more than 2 years
951 or such longer period not to exceed 10 years as determined by the director after taking into
952 consideration (i) the ability of the city, town or district to provide other essential public services
953 and pay, when due, the principal and interest on its debts; (ii) the amount of federal and state
954 payments likely to be received for the purpose of the appropriations; and (iii) such other factors
955 as the director may deem necessary or advisable; provided, however, that for the purposes of this
956 paragraph, “emergency” shall mean a sudden, unavoidable event or series of events which could

957 not reasonably have been foreseen or anticipated at the time of submission of the annual budget
958 for approval; provided, further, that emergency shall not include the funding of collective
959 bargaining agreements or items that were previously disapproved by the appropriating authority
960 for the fiscal year in which the borrowing is sought; and provided, further, that for the purposes
961 of this paragraph, debt may be authorized by the treasurer of the city, town or district, with the
962 approval of the chief executive officer in a city or town, or the prudential committee, if any, or
963 by the commissioners in a district.

964 (9A) For emergency appropriations approved by a majority of the members of the
965 municipal finance oversight board, up to the period fixed by law for the debt as determined by
966 the board; provided, however, that this paragraph shall apply only to appropriations for capital
967 purposes including, but not limited to, the acquisition, construction, reconstruction or repair of
968 any public building, work, improvement or asset, and upon a demonstration by the city, town or
969 district that the process for authorizing debt in the manner otherwise provided by law imposes an
970 undue hardship on its ability to respond to the emergency; provided, further, that for purposes of
971 this paragraph, “emergency” shall mean a sudden, unavoidable event or series of events which
972 could not reasonably have been foreseen or anticipated at the time of submission of the annual
973 budget for approval; and provided, further, that for the purposes of this paragraph, debt may be
974 authorized by the treasurer of the city, town or district, with the approval of the chief executive
975 officer in a city or town, or the prudential committee, if any, or by the commissioners in a
976 district.

977 (10) For acquiring land or constructing buildings or other structures, including the cost of
978 original equipment, as memorials to members of the army, navy, marine corps, coast guard, or

979 air force, 20 years. The designation of a memorial shall not be changed except after a public
980 hearing convened by the board of selectmen or by the city council of the municipality where the
981 memorial is located. The clerk of the town or city shall provide notice of the time and place of
982 the hearing not less than 30 days before the hearing by publication in a newspaper of general
983 circulation in the city or town, if any, or by publication in a newspaper of general circulation in
984 the county in which the municipality lies. The cost of publishing the notice shall be paid for by
985 the proponents of changing the designation. The proponents of changing the designation shall
986 also provide notice by registered mail to the veterans' organizations in the town or city not less
987 than 30 days before the hearing.

988 (11) For acquiring street railway or other transportation property under sections 143 to
989 158, inclusive, of chapter 161; operating street railway or other transportation; or contributing
990 toward the sums expended or to be expended by a transportation area for capital purposes, 10
991 years.

992 (12) For the acquisition, construction, establishment, enlargement, improvement or
993 protection of public airports, including the acquisition of land, 10 years. The proceeds of
994 indebtedness incurred under this paragraph may be expended for the acquisition, construction,
995 establishment, enlargement, improvement or protection of an airport, including the acquisition of
996 land, jointly by 2 or more municipalities.

997 (13) For the financing of a program of eradication of Dutch elm disease, including all
998 disbursements on account of which reimbursement is authorized or may be authorized by the
999 commonwealth, county, any city or town, or by any manner of assessment or charges, pursuant
1000 to and consistent with chapter 132, 5 years.

1001 (14) For the construction of sewers, sewerage systems and sewage treatment and disposal
1002 facilities, or for the lump sum payment of the cost of tie-in to such services in a contiguous city
1003 or town, for a period not exceeding 30 years; provided, however, that either: (i) the city or town
1004 has an enterprise or special revenue fund for sewer services, and that the accountant, auditor or
1005 other officer having similar duties in the city or town shall have certified to the treasurer that
1006 rates and charges have been set at a sufficient level to cover the estimated operating expenses
1007 and debt service related to the fund; or (ii) the issuance of the debt is approved by a majority of
1008 the members of the municipal finance oversight board.

1009 (15) For the construction of municipal golf courses, including the acquisition of land, the
1010 construction of buildings, and the cost of original equipment and furnishings, 20 years.

1011 (16) For the payment of charges incurred under contracts authorized by section 4D of
1012 chapter 40, but only for those contracts executed for purposes comparable to the purposes for
1013 which loans may be authorized under this section. Each authorized loan shall constitute a
1014 separate loan, and the loans shall be subject to the conditions of the applicable clauses of this
1015 section.

1016 (17) For the construction of a regional incinerator for the purpose of disposing solid
1017 waste, refuse and garbage by 2 or more communities, 20 years.

1018 (18) For the lending or granting of money to industrial development financing authorities
1019 and economic development and industrial corporations, with the approval of the Massachusetts
1020 office of business development and the director of housing and community development, 20
1021 years.

1022 (19) For the purposes of implementing a project financed in whole or in part by the
1023 Farmers Home Administration of the United States Department of Agriculture under 7 U.S.C.
1024 chapter 50, up to 40 years. Regional school districts established under any general or special law
1025 shall be authorized to incur debt for the purposes and within the limitations described in this
1026 paragraph.

1027 (20) For the cost of cleaning up or preventing pollution caused by existing or closed
1028 landfills or other solid waste disposal facilities, including clean up or prevention activities taken
1029 pursuant to chapter 21E or chapter 21H, 30 years; provided, however, that no indebtedness shall
1030 be incurred under this paragraph until plans relating to the project have been submitted to the
1031 department of environmental protection and the department has approved the plans.

1032 (21) For the construction of incinerators, refuse transfer facilities, recycling facilities,
1033 composting facilities, resource recovery facilities or other solid waste disposal facilities, other
1034 than landfills; for the purpose of disposing of waste, refuse and garbage, 25 years; provided,
1035 however, that no indebtedness shall be incurred under this paragraph until plans relating to the
1036 project have been submitted to the department of environmental protection and the department
1037 has approved the plans.

1038 (22) For remodeling, reconstructing or making extraordinary repairs to incinerators,
1039 refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste
1040 disposal facilities, other than landfills, owned by the city, town or district, and used for the
1041 purpose of disposing of waste, refuse and garbage, 10 years; provided, however, that no
1042 indebtedness shall be incurred under this paragraph until plans relating to the project have been

1043 submitted to the department of environmental protection and the department has approved the
1044 plans.

1045 (23) For the purpose of closing out a landfill area, opening a new landfill area or making
1046 improvements to an existing landfill area, 25 years; provided, however, that no indebtedness
1047 shall be incurred under this paragraph until plans relating to the project have been submitted to
1048 the department of environmental protection and the department has approved the plans.

1049 (24) For the acquisition of a dam or the removal, repair, reconstruction and improvements
1050 to a dam owned by a municipality as may be necessary to maintain, repair or improve the dam,
1051 40 years; provided, however, that this paragraph shall include dams as defined in section 44 of
1052 chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise that are
1053 located within a municipality, including any real property appurtenant to the dam if the dam and
1054 any appurtenant real property is not at the time of the acquisition owned or held in trust by the
1055 commonwealth.

1056 SECTION 59. Section 9 of said chapter 44, as so appearing, is hereby amended by
1057 striking out, in lines 7 to 8, inclusive, the words “clause (3), (4), (4A), (5), (6), (7), or (7A)” and
1058 inserting in place thereof the following words:- paragraph (3), (4), (4A), (5) or (6).

1059 SECTION 60. Section 17 of said chapter 44, as so appearing, is hereby amended by
1060 striking out the first paragraph and inserting in place thereof the following paragraph:-

1061 If a city, town or district votes to issue bonds, notes or certificates of indebtedness under
1062 this chapter, the officers authorized to issue the same may, in the name of the city, town or
1063 district, make a temporary loan for a period of not more than 2 years in anticipation of the money

1064 to be derived from the sale of the bonds, notes or certificates, and may issue the notes. A city,
1065 town or district may refund, by the issue of other notes, a temporary loan issued under the
1066 authority of the first sentence; provided, however, that the period from the date of issue of the
1067 original loan to the date of maturity of the refunding loan shall not exceed 2 years, unless the
1068 temporary loan is paid in part from revenue funds of the city, town or district as provided by this
1069 section, in which case the period from the date of issue of the original loan to the date of maturity
1070 of the refunding loan shall not exceed 10 years. A temporary loan refunded under this section
1071 shall be paid in part from revenue funds of the city, town or district at or before the maturity date
1072 of any such refunding loan that is issued to mature more than 2 years, but not more than 3 years,
1073 from the date of issue of the original loan. A like payment from revenue funds shall be made at
1074 or before the maturity date of any refunding loan that is issued to mature more than 3 years, but
1075 not more than 4 years, from the date of issue of the original loan and again at or before the
1076 maturity date of any refunding loan that is issued to mature more than 4 years but not more than
1077 5 years from the date of issue of the original loan; more than 5 years but not more than 6 year
1078 from the date of issue of the original loans; more than 6 years but not more than 7 years from the
1079 date of issue of the original loan; more than 7 years but not more than 8 years from the date of
1080 issue of the original loan; more than 8 years but not more than 9 years from the date of the
1081 original loan, and again at or before the maturity date of any such refunding loan that is issued to
1082 mature more than 9 years from the date of issue of the original loan. Each payment from
1083 revenue funds shall be at least equal to the minimum annual payment which would have been
1084 required if the temporary loan had been converted to a serial loan prior to its first refunding that
1085 required a payment from revenue funds under this section, and the authorized amount of the
1086 serial loan shall be reduced by the aggregate amount of the payments. Each payment made by a

1087 city, town or district as provided in the preceding sentence shall be reported by the auditor or
1088 accountant of the city or town or other officer having similar duties, or by the treasurer if there
1089 be no such officer, to the assessors. The assessors shall include the amount reported in the
1090 determination of the next annual tax rate, unless the city, town or district has otherwise made
1091 provision therefor. The amount of a payment from revenue funds made by a regional school
1092 district or regional refuse disposal district under this section shall be included in the next annual
1093 district operating and maintenance budget, unless the regional district committee has otherwise
1094 made provision therefor. The time within which a serial loan shall be due and payable shall not
1095 be extended by reason of the making of a temporary loan beyond the time fixed by law. If a
1096 balance remains in the proceeds of a temporary loan issued in anticipation of a serial loan at the
1097 time when the serial loan is issued, said balance may be applied to the payment of the temporary
1098 loan.

1099 SECTION 61. Section 19 of said chapter 44, as so appearing, is hereby amended by
1100 adding the following paragraph:-

1101 Notwithstanding any general or special law to the contrary, the final payment on account
1102 of any bonds issued by a city, town or district may be made not later than the end of the fiscal
1103 year in which such bonds would otherwise have been payable under this chapter, or any other
1104 statutory authority under which the issuance of any such bonds was otherwise authorized.

1105 SECTION 62. Said chapter 44 is hereby further amended by striking out section 20, as
1106 so appearing, and inserting in place thereof the following section:-

1107 Section 20. The proceeds of any sale of bonds or notes shall be used only for the
1108 purposes specified in the authorization of the loan; provided, however, that such proceeds may
1109 also be used for costs of preparing, issuing and marketing the bonds or notes, except as otherwise
1110 authorized by this section. If a balance remains after the completion of the project for which the
1111 loan was authorized, the balance may at any time be appropriated by a city, town or district for
1112 any purposes for which a loan may be incurred for an equal or longer period of time than that for
1113 which the original loan, including temporary debt, was issued. Any balance not in excess of
1114 \$50,000 may be applied, with the approval of the chief executive officer, for the payment of
1115 indebtedness. If a loan has been issued for a specified purpose but the project for which the loan
1116 was authorized has not been completed and no liability remains outstanding and unpaid on
1117 account thereof, a city, by a 2/3 vote of all of the members of the city council, or a town or
1118 district, by a two-thirds vote of the voters present and voting thereon at an annual town or district
1119 meeting, may vote to abandon or discontinue the project and the unexpended proceeds of the
1120 loan may be appropriated for any purpose for which a loan may be authorized for an equal or
1121 longer period of time than that for which the original loan, including temporary debt, was issued.
1122 Any premium received upon the sale of the bonds or notes, less the cost of preparing, issuing and
1123 marketing them, and any accrued interest received upon the delivery of the bonds or notes shall
1124 be: (i) applied, if so provided in the loan authorization, to the costs of the project being financed
1125 by the bonds or notes and to reduce the amount authorized to be borrowed for the project by like
1126 amount; or (ii) appropriated for a project for which the city, town or district has authorized a
1127 borrowing, or may authorize a borrowing, for an equal or longer period of time than the original
1128 loan, including any temporary debt, was issued, thereby reducing the amount of any bonds or
1129 notes authorized to be issued for the project by like amount. Notwithstanding this section, no

1130 appropriation from a loan or balance thereof shall be made that would increase the amount
1131 available from borrowed money for any purpose to an amount in excess of any limit imposed by
1132 general law or special act for that purpose. Additions to the levy limit for a debt exclusion are
1133 restricted to the true interest cost incurred to finance the excluded project.

1134 SECTION 63. Said chapter 44 is hereby further amended by striking out section 21A, as
1135 so appearing, and inserting in place thereof the following section:-

1136 Section 21A. The city council of a city, the board of selectmen of a town and the
1137 prudential committee, if any, otherwise, the commissioners of a district, may authorize and
1138 provide for the issuance of refunding bonds or notes of the city, town or district for the purpose
1139 of paying or refunding all or any designated part of an issue of bonds or notes then outstanding,
1140 including the amount of any redemption premium on the notes; provided, however, that no such
1141 refunding bonds or notes shall be payable over a period longer than the period during which the
1142 original bonds or notes, when refunded, must be paid pursuant to law. Notwithstanding any
1143 provision of any general or special law, city charter, city ordinance, city council rule or city
1144 council order to the contrary, any vote of the city council of a city authorizing and providing for
1145 the issuance of refunding bonds or notes of the city may be introduced and given final passage at
1146 1 meeting of the city council. The meeting where the vote is to be taken shall be subject to
1147 sections 18 to 25, inclusive, of chapter 30A but shall not be subject to additional publication
1148 requirements that may be required by law. The vote shall not be subject to any referendum
1149 provision and shall be effective upon passage. The first annual payment of principal on account
1150 of an issue of refunding bonds or notes shall not be later than the last day of the fiscal year in
1151 which any of the bonds or notes being refunded would otherwise have been payable and the

1152 annual payments following the first payment shall be made as required by section 19; provided,
1153 however, that any annual payment earlier than the date on which the first annual payment is
1154 required to be made, may be in any amount. The issuance of refunding bonds or notes shall be
1155 governed by the applicable provisions of this chapter except as otherwise provided in this
1156 section. Refunding bonds or notes issued under this section shall be subject to the same limit of
1157 indebtedness, if any, as the bonds or notes refunded by them; provided, however, that upon the
1158 issuance of such refunding bonds or notes, the bonds or notes refunded shall no longer be
1159 counted in determining any limit of indebtedness of the city, town or district under this chapter
1160 or any other applicable provision of law. If the refunding bonds or notes are issued prior to the
1161 maturity or redemption date of the original bonds or notes refunded, an amount of the proceeds
1162 of the refunding bonds or notes and other money then available or which may become available
1163 to the city, town or district, including any income to be derived from the investment of proceeds
1164 sufficient to pay or provide for the payment of the principal, redemption premium and interest on
1165 the bonds or notes so refunded on the date fixed for their payment or redemption, shall be held in
1166 a separate fund and in trust solely for the payment of such principal, redemption premium and
1167 interest. The funds so held may be invested under section 55 and the income derived from such
1168 investment may be expended by the treasurer to pay the principal, redemption premium, if any,
1169 and interest on the bonds or notes refunded until they are paid or redeemed. Notwithstanding any
1170 limitations on the maturity of investments under section 55, an investment may have a maturity
1171 not later than the date fixed for the payment or redemption of the bonds or notes refunded.

1172 The present value of the principal and interest payments due on refunding bonds issued
1173 under this section shall not exceed the present value of the principal and interest payments to be
1174 paid on the bonds to be refunded, except as otherwise provided in this section. The city, town, or

1175 regional school district shall notify the department of education in the event that bonds or notes
1176 issued for an approved school project under chapter 645 of the acts of 1948 are refunded under
1177 this section and the amount of the state construction grant payable to the city, town, or regional
1178 school district shall not be affected by any increase in the amount of interest payable on the
1179 refunding bonds or notes, but shall be affected by any decrease in the amount of interest payable
1180 on the refunding bonds or notes for school building projects approved after July 1, 1995. Upon
1181 receipt of notification from a city, town or regional school district of a decrease in the amount of
1182 interest payable related to such projects, the department of education shall recalculate the amount
1183 of the state construction grant that is payable to such city, town or regional school district.

1184 If the mayor or city manager in a city, the board of selectmen of a town or the prudential
1185 committee of a district determines that the issuance of refunding bonds is reasonable and
1186 necessary in order to maintain the tax-exempt status of outstanding bonds or notes of the city,
1187 town or district, the official, board or committee may authorize refunding bonds for that purpose,
1188 even if the present value of the principal and interest payments due on the refunding bonds
1189 exceeds the present value of the principal and interest payments otherwise payable on the bonds
1190 to be refunded.

1191 SECTION 64. Said chapter 44 is hereby further amended by inserting after section 21B
1192 the following section:-

1193 Section 21C. A city, town or district may by a 2/3 vote of its legislative body, and if
1194 recommended by its chief executive officer, may authorize any department of the city, town or
1195 district to enter into a lease purchase financing agreement to acquire equipment or improve a
1196 capital asset that may be financed by the issuance of debt under this chapter or otherwise

1197 authorized by law, for a term up to the useful life of the property to be procured as determined by
1198 its chief executive officer. Any lease purchase financing agreement under this section shall be
1199 considered a binding obligation of the city, town or district as if it were a debt authorization
1200 under this chapter, provided an appropriation available for the purpose has been made in the first
1201 fiscal year in which the lease becomes effective. Any city, town or district that follows the
1202 procedure in this section with respect to entering into a lease purchase financing agreement for
1203 the procurement of any personal property for the governmental entity, may refinance the
1204 purchase with the issuance of refunding bonds under section 21A to pay the balance of the lease
1205 obligation.

1206 SECTION 65. Section 25 of said chapter 44 is hereby repealed.

1207 SECTION 66. Section 31 of chapter 44, as appearing in the 2014 Official Edition, is
1208 hereby amended by inserting after the word “only”, in line 10, the following words:- upon a
1209 declaration by the governor of a state of emergency with respect to the disaster or.

1210 SECTION 67. Said section 31 of said chapter 44, as so appearing, is hereby further
1211 amended by striking out the third sentence and inserting in place thereof the following sentence:-
1212 Payments of final judgments, awards or payments ordered or approved by a state or federal court
1213 or adjudicatory agency may, upon certification by the city solicitor or town counsel that no
1214 appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made
1215 from any available funds in the treasury, and the payments so made shall be reported by the
1216 auditor or accountant or other officer having similar duties, or by the treasurer if there be no such
1217 officer, to the assessors, who shall include the amount so reported in the aggregate appropriations

1218 assessed in the determination of the next subsequent annual tax rate, unless the city or town has
1219 otherwise made provision therefor.

1220 SECTION 68. Said section 31 of said chapter 44, as so appearing, is hereby further
1221 amended by inserting after the word “selectmen”, in line 38, the following words:- , and the
1222 district counsel in place of the city solicitor or town counsel.

1223 SECTION 69. Section 31D of said chapter 44, as so appearing, is hereby amended by
1224 striking out, in lines 4 to 8, inclusive, the words “town manager and the finance or advisory
1225 committee in a town having a town manager, by the selectmen and the finance or advisory
1226 committee in any other town, by the city manager and the city council in a city having a city
1227 manager or by the mayor and city council in any other city” and inserting in place thereof the
1228 following words:- chief administrative officer.

1229 SECTION 70. Subsection (a) of section 33B of said chapter 44, as so appearing, is
1230 hereby amended by striking out the second sentence and inserting in place thereof the following
1231 sentence:- In addition, the city council may, by majority vote and on recommendation of the
1232 mayor, transfer any amount appropriated within the last 2 months of any fiscal year, or during
1233 the first 15 days of the new fiscal year, and apply the amount to any other appropriation made
1234 during the previous fiscal year, other than for the use of a municipal light department or a school
1235 department.

1236 SECTION 71. Subsection (b) of said section 33B of said chapter 44, as so appearing, is
1237 hereby amended by striking out the second sentence and inserting in place thereof the following
1238 sentence:- Alternatively, the selectmen, with the concurrence of the finance committee or other

1239 entity established under section 16 of chapter 39, may transfer within the last 2 months of any
1240 fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year,
1241 any amount appropriated other than for the use of a municipal light department or a school
1242 department to any other appropriation.

1243 SECTION 72. Said chapter 44 is hereby amended by striking out section 35, as so
1244 appearing, and inserting in place thereof the following section:-

1245 Section 35. Cities, towns, districts and regional school districts shall conduct periodic
1246 audits of their accounts, according to standards established by the director under section 38, and
1247 shall engage a professional auditing firm or other independent accountant as may be necessary or
1248 appropriate for such an audit. The chief executive officer of a city or town, the prudential
1249 committee, if any, or the commissioners of a district or the regional district school committee
1250 may also cause an audit to be performed when, in their opinion, the condition of the accounts
1251 makes such an audit necessary and useful.

1252 Notwithstanding any general or special law that provides for the director to cause an
1253 annual or periodic audit of a regional or governmental unit created within 1 or more cities or
1254 towns to provide public services or conveniences, that governmental unit shall be considered a
1255 district for purposes of conducting a periodic audit under this section and sections 38 to 42,
1256 inclusive. Upon the completion of each audit, a copy shall be sent to the chief executive officer
1257 of each city or town that is a member of the governmental unit. The cost of the audit shall be a
1258 current expense of the governmental unit and shall be apportioned among the several cities and
1259 towns that are members of the unit in the same manner as other such expenses.

1260 SECTION 73. Sections 36 and 37 of said chapter 44 are hereby repealed.

1261 SECTION 74. Said chapter 44 is hereby further amended by striking out sections 38 to
1262 42, inclusive, as appearing in the 2014 Official Edition, and inserting in place thereof the
1263 following 5 sections:-

1264 Section 38. The director shall make, and from time to time revise, reasonable rules,
1265 regulations and guidelines, as may be necessary to establish minimum standards and methods of
1266 municipal and district accounting systems as the director determines are most effective in
1267 securing uniformity of classification in the accounts of cities, towns and districts. The accounting
1268 classifications, so far as the classifications pertain to municipal or regional school committees,
1269 shall be subject to the advice and approval of the commissioner of elementary and secondary
1270 education. The specific areas to which the minimum standards set by the director may relate
1271 shall include, but shall not be limited to: the administration of all laws regarding city, town or
1272 district revenues, expenditures and debt, including the maximum useful life of projects,
1273 improvements or assets being financed with debt; the systematic accounting of financial
1274 transactions; the adequacy of financial records; and the frequency and content of audits.

1275 The director may, upon request or the director's own initiative, give an opinion to a city,
1276 town or district auditor, accountant or other officer having similar duties, collector, treasurer or
1277 other board or other officer, upon a question arising under a statute relating to accounting for
1278 revenues and expenditures and issuance of debt. The director may visit a city, town or district,
1279 inspect the work of its auditor, accountant or other officer having similar duties, collector,
1280 treasurer or other officer having charge of financial accounts or records and require that person
1281 provide any information considered necessary regarding the procedures used in keeping the

1282 accounts or records, including access to all necessary papers, vouchers, books, records and data.
1283 The director may require a city, town or district official to work to produce uniformity of
1284 accounting systems and standards throughout the commonwealth.

1285 Section 39. Upon the completion of an audit under section 35, the firm or person selected
1286 by the city, town or district to conduct the audit shall render a report to the chief executive
1287 officer of the city or town or other board or officer required by charter or the prudential
1288 committee or commissioners of the district, embodying the results of the findings, with any
1289 suggestions considered advisable for the proper administration of the finances of the city, town
1290 or district. A copy of the audit report shall be furnished to the director.

1291 Section 40. For the purpose of conducting audits of the accounts of all cities and towns
1292 annually and of the accounts of each district and regional school district biennially or annually as
1293 determined by the prudential committee, if any, otherwise the commissioners or the regional
1294 district school committee, the firm or person engaged to conduct such audits shall have access to
1295 necessary papers, books and records for the purposes of the audit. Accounts subject to audit by
1296 town auditors under section 53 of chapter 41 shall be subject to audit under this section and the
1297 trustees of property, the principal or income of which, in whole or in part, was bequeathed or
1298 given in trust for public uses for the benefit of the city or town or any part thereof or for the
1299 benefit of the inhabitants of the city or town or any part thereof, shall give a firm or person
1300 engaged to conduct such audits access to their accounts, funds, securities and evidences of
1301 property for the purposes of the audit. Upon the completion of each audit under this section, a
1302 report shall be made to the mayor and city council in a city, the board of selectmen in a town, the
1303 prudential committee and commissioners in a district and the regional district school committee

1304 in a regional school district. A copy of the audit report shall be furnished to the city, town or
1305 district clerk, who shall cause the audit report or a summary of its essential features to be
1306 published at the expense of the city, town or district. A copy of the audit report shall be
1307 furnished to the director. If embezzlement or other criminal activity is suspected as a result of
1308 audit findings, the city, town or district officials shall bring the relevant information to the
1309 attention of the district attorney and attorney general and give assistance to any investigation
1310 instituted in response.

1311 A regional school district may satisfy the requirements of the Single Audit Act of 1984,
1312 31 U.S.C. 7502, by causing audits of its records to be made annually or biennially by an
1313 independent auditor to be selected by the regional school district. The audits shall be made in
1314 accordance with federal government auditing standards.

1315 Section 41. Whenever it appears to the director that a city, town or district has failed to
1316 meet the minimum standards and methods of municipal and district accounting prescribed under
1317 section 38 or to provide the information required under section 43 or another law, the director
1318 shall notify the city, town or district of the actions necessary to ensure compliance or to provide
1319 the required information. The notice shall contain a statement that failure to comply may result
1320 in the director taking action to ensure compliance, including contracting for services necessary or
1321 appropriate to comply. If a city or town fails, within a reasonable time, to comply with the
1322 requirements of the director and continues to fail to comply, the director may contract on behalf
1323 of the city or town for any professional or technical services necessary to meet the standards or
1324 obtain the necessary information. The costs of the services shall be incurred by the

1325 commonwealth and payment shall be deducted by the state treasurer, pursuant to section 20A of
1326 chapter 58, from any amount distributable or payable by the commonwealth to that city or town.

1327 Section 42. Whenever a city, town or district causes an audit of its accounts or the
1328 accounts of separate departments to be made by a firm or person of its own selection, the city,
1329 town or district clerk shall immediately, upon the employment of that firm or person, file the
1330 name and address with the director and the firm or person shall, not later than 10 days after
1331 making the report of the audit and recommendations to the city, town or district, file a certified
1332 copy of the report with the director.

1333 SECTION 75. Said chapter 44 is hereby further amended by striking out sections 43 and
1334 44, as so appearing, and inserting in place thereof the following 2 sections:-

1335 Section 43. The director shall annually require the auditor or other accounting officer of
1336 a city and town to submit: (i) schedules to provide for uniform returns giving detailed statements
1337 of all receipts classified by sources and all payments classified by objects for its last fiscal year;
1338 (ii) a statement of the city or town's public debt showing the purpose for which each item of the
1339 debt was created and the provision made for the payment of such debt; and (iii) a statement of
1340 assets and liabilities at the close of the fiscal year. The director may prescribe standard forms
1341 intended to promote the systematic accounting of financial transactions and the publication of the
1342 financial transactions in the city and town reports. The director shall collect from the proper
1343 local authorities other information pertaining to municipal affairs that, in the director's judgment,
1344 may be of public interest. Auditors, accounting officers and other officials and custodians of
1345 public money of a city or town shall properly complete and promptly return all schedules
1346 required to the director. If a city or town fails to furnish the information to be collected under

1347 this section not later than 60 days after a request has been made by the director, then the director
1348 may obtain the information in accordance with section 41.

1349 Section 44. The commissioner of revenue may obtain and compile statistics about the
1350 financial affairs of a city or town and other information of public interest pertaining to municipal
1351 affairs. The statistics and other information the commissioner deems relevant may be published
1352 and distributed through means and methods the commissioner shall choose. The commissioner
1353 may also publish, at intervals considered advisable, the director's bulletins or special reports on
1354 municipal affairs.

1355 SECTION 76. Section 46 of said chapter 44 is hereby repealed.

1356 SECTION 77. Said chapter 44 is hereby further amended by striking out section 46A, as
1357 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

1358 Section 46A. The director may, if conditions appear to the director to warrant it, review
1359 the accounts and financial transactions and affairs of a city or town or of a department, board,
1360 commission or officer of a city or town. To conduct the review, the director may visit a city,
1361 town or district office and require information the director considers necessary. Upon the
1362 completion of a review, the director may publish a summary of its essential features. A
1363 municipal officer or employee or a member of a municipal department, board or commission
1364 whose accounts or transactions are being reviewed under this section, shall afford to the director
1365 such assistance as the director may require. Refusal or neglect by such a municipal officer,
1366 employee or member to afford such assistance shall be punished by a fine of not more than \$500
1367 or by imprisonment for not more than 1 year or by both such fine and imprisonment.

1368 SECTION 78. Section 53 of said chapter 44, as so appearing, is hereby amended by
1369 striking out clauses (2) and (3) and inserting in place thereof the following 2 clauses:-

1370 (2) sums not in excess of \$150,000 recovered under the terms of a fire or physical
1371 damage insurance policy or received in restitution for damage done to property of the city, town
1372 or district may, with the approval of the chief executive officer, be used by the officer or
1373 department having control of the property of the city, town or district for the restoration or
1374 replacement of that property without specific appropriation during the fiscal year in which the
1375 city, town or district received that money or 120 days after such receipt, whichever is later and
1376 (3) sums recovered from pupils in the public schools for loss of or damage to school books,
1377 materials, electronic devices or other learning aids provided by the school committee, or paid by
1378 pupils for materials used in the industrial arts projects, may be used by the school committee for
1379 the restoration or replacement of those books or materials without specific appropriation.

1380 SECTION 79. Section 53A of said chapter 44, as so appearing, is hereby amended by
1381 inserting after the first sentence the following 2 sentences:-

1382 In the case of grants from the federal government or from the commonwealth, a county or
1383 municipality or agency or instrumentality thereof, the officer or department may, upon receipt of
1384 an agreement from the grantor to provide advance payment or reimbursement to the city, town or
1385 district, spend the amount of the advance payment or the amount to be reimbursed for the
1386 purposes of the grant, subject to the approvals required by this section. Any advance payment or
1387 reimbursement shall be applied to finance the grant expenditures; provided, however, that any
1388 expenditures outstanding at the close of the fiscal year after the fiscal year in which the grantor
1389 approved the agreement shall be reported by the auditor or accountant of the city, town or district

1390 or other officer having similar duties, or by the treasurer if there is no such officer, to the
1391 assessors, who shall include the amount so reported in the determination of the next annual tax
1392 rate, unless the city, town or district has otherwise made provision for the advance payment.

1393 SECTION 79A. Subsection (a) of section 55C of chapter 44, as so appearing, is hereby
1394 amended by inserting after the word “households”, in line 7, the following words:- and for the
1395 funding of community housing, as defined in and pursuant to chapter 44B.

1396 SECTION 79B. Said section 55C of said chapter 44, as so appearing, is hereby further
1397 amended by inserting after the figure “44B”, in line 33, the following words:- ; provided,
1398 however, that any money received from said chapter 44B shall be used exclusively for
1399 community housing, shall remain subject to all the rules, regulations and limitations of that
1400 chapter when expended by the trust; provided, further, that such money shall be used exclusively
1401 for community housing and such funds shall be accounted for separately by the trust; and
1402 provided, further, that at the end of each fiscal year, the trust shall ensure that all expenditures of
1403 funds received from said chapter 44B are reported to the community preservation committee of
1404 the city or town for inclusion in the Community Preservation Initiatives Report, Form CP-3, to
1405 the department of revenue.

1406 SECTION 79C. Said section 55C of said chapter 44, as so appearing, is hereby further
1407 amended by inserting after the word “releases”, in line 44, the following words:- , grant
1408 agreements.

1409 SECTION 80. Said chapter 44 is hereby further amended by striking out section 53E½,
1410 as so appearing, and inserting in place thereof the following section:-

1411 Section 53E½. Notwithstanding section 53, a city or town may authorize by by-law or
1412 ordinance the use of 1 or more revolving funds by 1 or more municipal agency, board,
1413 department or office, which shall be accounted for separately from all other monies in the city or
1414 town and to which shall be credited fees, charges or other receipts from the departmental
1415 programs or activities supported by the revolving fund. Subject to this section, expenditures may
1416 be made from a revolving fund without further appropriation; provided, however, that
1417 expenditures shall not be made or liabilities incurred from any revolving fund in excess of the
1418 balance of the fund nor in excess of the total authorized expenditures from the fund, nor shall any
1419 expenditures be made unless approved in accordance with sections 41, 42, 52 and 56 of chapter
1420 41.

1421 Interest earned on a revolving fund balance shall be treated as general fund revenue of the
1422 city or town. A revolving fund shall not be established under this section for receipts of a
1423 municipal water or sewer department, a municipal hospital, a cable television access service or
1424 facility or for receipts reserved by law or as authorized by law for expenditure for a particular
1425 purpose. Revolving fund expenditures shall not be made to pay wages or salaries for full-time
1426 employees unless the revolving fund is also charged for the costs of fringe benefits associated
1427 with the wages or salaries so paid; provided, however, that such prohibition shall not apply to
1428 wages or salaries paid to full-time or part-time employees who are employed as drivers providing
1429 transportation for public school students; provided further, that only that portion of a revolving
1430 fund which is attributable to transportation fees may be used to pay the wages or salaries of those
1431 employees who are employed as drivers providing transportation for public school students; and
1432 provided further, that any such wages or salaries so paid shall be reported in the budget
1433 submitted for the next fiscal year.

1434 A revolving fund shall be established pursuant to this section by by-law or ordinance.
1435 The by-law or ordinance shall specify for each fund: (i) the programs or activities for which the
1436 revolving fund may be expended; (ii) the departmental receipts in connection with those
1437 programs or activities that shall be credited to the revolving fund; (iii) the board, department or
1438 officer authorized to expend from the revolving fund; and (iv) any reporting or other
1439 requirements the city or town may impose. The establishment of a revolving fund shall be made
1440 not later than the beginning of the fiscal year in which the fund shall begin. Notwithstanding this
1441 section, if, during the course of a fiscal year, a new revenue source becomes available for the
1442 establishment of a revolving fund under this section, that fund may be established in accordance
1443 with this section upon certification by the city auditor, town accountant or other officer having
1444 similar duties that the revenue source was not used in computing the most recent tax levy.

1445 The city or town shall annually, on or before July 1, vote on the limit on the total amount
1446 that may be expended from each revolving fund established under this section. In a fiscal year,
1447 the limit on the amount that may be spent from a revolving fund may be increased with the
1448 approval of the city council and mayor in a city or with the approval of the board of selectmen
1449 and finance committee in a town.

1450 Upon termination of a revolving fund, the balance in the fund at the end of that fiscal year
1451 shall revert to surplus revenue at the close of the fiscal year.

1452 The director may issue guidelines further regulating revolving funds established pursuant
1453 to this section.

1454 SECTION 81. The first paragraph of section 53F of said chapter 44, as so appearing, is
1455 hereby amended by striking out the second sentence.

1456 SECTION 82. The second paragraph of said section 53F of said chapter 44, as so
1457 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1458 following sentence:- Such agreements shall contain terms and conditions as the treasurer or
1459 collector may deem appropriate to ensure fiscal stability and full disclosure.

1460 SECTION 83. Said section 53F of said chapter 44, as so appearing, is hereby further
1461 amended by striking out the fourth paragraph.

1462 SECTION 84. Said section 53F of said chapter 44, as so appearing, is hereby further
1463 amended by striking out the sixth paragraph and inserting in place thereof the following
1464 paragraph:-

1465 A treasurer or collector who has entered into an agreement pursuant to this section shall
1466 produce an annual report to determine whether funds maintained on deposit with a banking
1467 institution have exceeded the amount required by the agreement. The report shall identify each
1468 banking institution with which an agreement was maintained in the year covered by the report
1469 and the average daily amount, if any, maintained on deposit with the banking institution in
1470 excess of the amount necessary to fulfill the terms of the agreement. A copy of the report shall
1471 be provided to the collector or treasurer, the mayor and city council in a city, the board of
1472 selectmen in a town, the regional school committee, the prudential committee, if any, otherwise
1473 the commissioners, of the city, town or district and a copy of the report shall be provided to the
1474 inspector general.

1475 SECTION 85. Section 53G of said chapter 44, as so appearing, is hereby amended by
1476 inserting after the word “by-law”, in line 8, the following words:- , or by rules promulgated by a
1477 municipal permit or license granting officer or board when implementing authority conferred
1478 under the law or an ordinance or by-law.

1479 SECTION 86. Said chapter 44 is hereby further amended by inserting after section 53G
1480 the following section:-

1481 Section 53G½. Notwithstanding section 53, in a city or town that provides by by-law,
1482 ordinance, rule, regulation or contract for the deposit of cash, bonds, negotiable securities,
1483 sureties or other financial guarantees to secure the performance of an obligation by an applicant
1484 as a condition of a license, permit or other approval or authorization, the money or other security
1485 received may be deposited into a special account. The by-law, ordinance, rule, regulation or
1486 contract shall specify: (i) the type of financial guarantees required; (ii) the treatment of
1487 investment earnings, if any; (iii) the performance required and standards for determining
1488 satisfactory completion or default; (iv) the procedures the applicant shall follow to obtain a
1489 return of the money or other security; (v) the use of money in the account upon default; and (vi)
1490 any other conditions or rules that the city or town determines to be reasonable to ensure
1491 compliance with the obligations. A special account under this section shall be established by the
1492 municipal treasurer in the municipal treasury and shall be kept separate and apart from other
1493 money. Money in the special account may be expended by the authorized board, commission,
1494 department or officer, without further appropriation, to complete the work or perform the
1495 obligations provided in the by-law, ordinance, rule, regulation or contract. This section shall not
1496 apply to deposits or other financial surety received under section 81U of chapter 41 or any other

1497 general or special law.

1498 SECTION 87. Said chapter 44 is hereby further amended by striking out section 53I, as
1499 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

1500 Section 53I. A city or town, for the celebration of the two hundredth, two hundred and
1501 fiftieth, three hundredth, three hundred and fiftieth and four hundredth anniversary of its
1502 settlement or incorporation, and for the celebration of any semicentennial anniversary occurring
1503 thereafter, or for other special celebrations or events sponsored by the city or town for the
1504 benefit, enjoyment and edification of its residents and visitors, may appropriate money annually
1505 during the 5 years preceding the anniversary or special event. Notwithstanding section 53 or any
1506 other general or special law to the contrary, a city or town may establish in its treasury a special
1507 fund into which shall be deposited the sums of money, as may be appropriated by the city or
1508 town under this section, and any and all sums of money received from the sale of
1509 commemorative items, admission charges or other money received in connection with the
1510 anniversary or special event. The money received by the treasurer pursuant to this section shall
1511 be kept separate from other money, fund or property of the city or town and the principal and
1512 interest on the money may, from time to time upon the authorization of the mayor or city
1513 manager, the board of selectmen or the majority of a special committee established to plan the
1514 celebration or special event, be expended for the celebration or special event in the year of the
1515 celebration or special event and in the year preceding or succeeding the celebration or special
1516 event. Any surplus remaining in the special fund after the celebration or special event is
1517 concluded, shall be transferred by the treasurer into the treasury of the city or town.

1518 Section 53J. Notwithstanding sections 53 and 53F½, in a city, town or district that
1519 borrows money to pay for improvements for which betterments or special assessments are
1520 assessed, revenues from the betterments and special assessments, including interest charged
1521 thereon, shall be reserved for appropriation for the payment of debt issued in connection with
1522 those improvements. Such revenue received by the treasurer shall be kept separate from all other
1523 money of the city, town or district. Interest earned on the revenue shall remain with and become
1524 part of the revenue available for appropriation. The appropriations from the revenue for
1525 payments of principal and interest on the debt issue for any fiscal year shall not exceed the same
1526 percentage of the principal and interest payment due in that fiscal year as the percentage of
1527 project costs for which the betterments or special assessments are assessed. Any surplus
1528 remaining after the debt is repaid shall belong to an enterprise fund established under section
1529 53F½, the improvement for which the betterments or special assessments are assessed is part of
1530 or, if no such enterprise fund is established, to the general fund of the city, town or district.

1531 SECTION 88. Section 55 of said chapter 44, as so appearing, is hereby amended by
1532 striking out the fourth sentence and inserting in place thereof the following sentence:-

1533 A treasurer of a city, town, district or regional school district may invest or deposit a
1534 portion of revenue cash that the treasurer deems as being not required to pay expenses until the
1535 cash is available and all or any part of the proceeds from the issue of bonds or notes, prior to
1536 their application to the payment of liabilities incurred for the purposes for which the bonds or
1537 notes were authorized in: (i) term deposits or certificates of deposit having a maturity date from
1538 date of purchase of not more than 3 years; (ii) trust companies, national banks, savings banks,
1539 banking companies or cooperative banks; (iii) obligations issued or unconditionally guaranteed

1540 by the United States government or any agency thereof, having a maturity from date of purchase
1541 of not more than 1 year; (iv) United States government securities or securities of United States
1542 government agencies purchased under an agreement with a trust company, national bank or
1543 banking company to repurchase at not less than the original purchase price of said securities on a
1544 fixed date, not to exceed 90 days; (v) shares of beneficial interest issued by money market funds
1545 registered with the Securities and Exchange Commission under the Investment Company Act of
1546 1940, operated in accordance with 17 CFR 270.2a-7, that have received the highest possible
1547 rating from at least 1 nationally recognized statistical rating organization and the purchase price
1548 of shares of beneficial interest purchased pursuant to this section shall not include any
1549 commission that these companies may charge; or (vi) participation units in a combined
1550 investment fund under section 38A of chapter 29; provided, however, that no temporary notes in
1551 anticipation of revenue shall be issued under section 4 as long as any revenue cash, exclusive of
1552 revenue sharing or other revenue cash the use of which is restricted to purposes other than
1553 current maintenance expenses, remains so invested.

1554 SECTION 89. Section 69 of said chapter 44, as so appearing, is hereby amended by
1555 inserting after the word “check”, in lines 1, 4 and 10, in each instance, the following words:- or
1556 electronic funds transfer.

1557 SECTION 90. Said section 69 of said chapter 44, as so appearing, is hereby further
1558 amended by striking out, in lines 8 and 9, the word “commissioner” and inserting in place thereof
1559 the following words:- city, town or district treasurer.

1560 SECTION 91. Subsection (e) of section 3 of chapter 44B of the General Laws, as so
1561 appearing, is hereby amended by adding the following paragraph:-

1562 A person claiming an exemption under this subsection may apply to the board of
1563 assessors, in writing, on a form approved by the commissioner of revenue, not later than the
1564 deadline for an application for exemption under section 59 of chapter 59. A person aggrieved by
1565 the decision of the board of assessors or by the board's failure to act upon such application may
1566 appeal as provided in sections 64 to 65B, inclusive, of said chapter 59. Applications for
1567 exemption under this chapter shall be open for inspection as provided in section 60 of said
1568 chapter 59.

1569 SECTION 92. Chapter 54 of the General Laws is hereby amended by inserting after
1570 section 33H the following section:-

1571 Section 33I. (a) The state secretary shall examine all types of electronic poll books and
1572 determine whether the equipment complies with the minimum requirements for such equipment
1573 imposed by regulation promulgated by the state secretary and whether the use of the equipment
1574 would further the efficient administration of elections.

1575 (b) A person owning or interested in electronic poll books may submit it to the state
1576 secretary for examination. For the purpose of assistance in examining such new equipment, the
1577 state secretary may, subject to appropriation, employ the services of technical experts.

1578 (c) An electronic poll book that receives the approval of the state secretary may be used
1579 for conducting elections. An electronic poll book that does not receive the state secretary's
1580 approval shall not be adopted for or used at an election. After the equipment has been approved
1581 by the state secretary, a change or improvement in the equipment that does not impair its

1582 accuracy, efficiency or capacity shall not render necessary a reexamination or reapproval of the
1583 equipment.

1584 (d) A city or town may vote to use approved electronic poll books by a vote of the board
1585 of selectmen or town council in a town or city council in a city taken not less than 60 days before
1586 the first election at which the electronic poll books are to be used. Notification of use of an
1587 approved electronic poll book shall be sent to the state secretary not later than 5 days after the
1588 vote of the city or town.

1589 (e) The state secretary shall promulgate regulations for the certification process, standards
1590 for the use of electronic poll books, including security, and for the use of electronic poll books at
1591 a polling place or early voting location.

1592 SECTION 93. Section 67 of said chapter 54, as appearing in the 2014 Official Edition, is
1593 hereby amended by adding the following sentence:- A city or town may vote to use electronic
1594 poll books rather than paper voting lists in accordance with section 33I.

1595 SECTION 94. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby
1596 amended by inserting after the word “corporations”, in line 6, the following words:- or research
1597 and development corporations.

1598 SECTION 95. Said chapter 58 is hereby further amended by striking out section 5, as so
1599 appearing, and inserting in place thereof the following section:-

1600 Section 5. The commissioner may give instructions for preparing the notice and bringing
1601 in the lists required by section 29 of chapter 59, and may prescribe forms for such lists so

1602 arranged that the statement of the person bringing in a list shall include all assessable property
1603 held by the person. The commissioner may prescribe forms for the lists and statements required
1604 in such lists relative to property held for literary, temperance, benevolent, charitable or scientific
1605 purposes.

1606 SECTION 96. Section 8 of said chapter 58, as so appearing, is hereby amended by
1607 striking out the first and second sentences.

1608 SECTION 97. Section 8C of said chapter 58, as so appearing, is hereby amended by
1609 striking out the first and second sentences and inserting in place thereof the following sentence:-

1610 A city or town may establish, relative to sites or portions of sites that will be used as
1611 affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial
1612 use, an agreement between the city or town and the developer of the sites or portions of the sites,
1613 regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up
1614 to 100 per cent of the outstanding interest and costs on the sites or portions of the sites.

1615 SECTION 98. Said section 8C of said chapter 58, as so appearing, is hereby further
1616 amended by striking out, in line 28, the words “, the commissioner”.

1617 SECTION 99. Said chapter 58 is hereby further amended by striking out sections 13 to
1618 17, inclusive, as so appearing, and inserting in place thereof the following 5 sections:-

1619 Section 13. As used in this section and sections 14 to 17, inclusive, the following words
1620 shall have the following meanings:

1621 “Base year valuation”, for each city and town, the valuation of state-owned land within
1622 the city or town as of January 1, 2017 as determined by the commissioner under this section.

1623 “Base year per-acre land valuation”, for each city and town, the valuation per-acre of
1624 state-owned land as determined by the commissioner during the base year valuation of state-
1625 owned land under this section.

1626 “Fair cash valuation”, for each city and town, the valuation of state-owned land located in
1627 the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under
1628 section 17 for the fiscal year that begins the July 1 of the following year; provided, however, that
1629 the fair cash valuation as of January 1, 2019 shall equal the base year valuation, adjusted by the
1630 percentage, if any, by which such valuation has changed, as determined by the commissioner
1631 from the biennial equalized valuation reported for the city and town under sections 10 to 10C,
1632 inclusive, for January 1, 2018, plus the fair cash valuation of state-owned land acquisitions and
1633 minus the fair cash valuation of state-owned land dispositions since the base year valuation;
1634 provided further, that the fair cash valuation of any state-owned land acquisitions and
1635 dispositions within the city or town shall equal the product of the per-acre land valuation for the
1636 city or town times the number of acres of such state-owned land; and provided further, that
1637 thereafter, the fair cash valuation annually as of January 1 shall equal the fair cash valuation for
1638 the preceding January 1, adjusted in the year for which the commissioner is to establish a
1639 valuation under section 14 by the percentage, if any, by which such valuation has changed, as
1640 determined by the commissioner from the biennial equalized valuation for the preceding January
1641 1, plus the fair cash valuation of state owned land acquisitions and minus the fair cash valuation
1642 of state-owned land dispositions during the preceding calendar year.

1643 “Per-acre land valuation”, for each city and town, the per-acre land valuation used to
1644 determine the fair cash valuation of state-owned land acquisitions and dispositions during a
1645 calendar year; provided, however, that the valuation as of January 1, 2019 shall equal the base
1646 year per-acre land valuation, adjusted by the percentage, if any, by which such valuation has
1647 changed, as determined by the commissioner from the biennial equalized valuation reported for
1648 such city and town under sections 10 to 10C, inclusive, for January 1, 2018; provided further,
1649 that thereafter, the valuation shall equal the per-acre land valuation last established, adjusted by
1650 the percentage, if any, by which such valuation has changed, as determined by the commissioner
1651 from the biennial equalized valuation for the January 1 preceding the year for which the
1652 commissioner is to establish a valuation under section 14; and provided further, that the
1653 valuation shall be used to determine the fair cash valuation of state-owned land acquisitions and
1654 dispositions for the year in which the commissioner makes such per-acre land valuation and the
1655 succeeding year and until another such valuation is made.

1656 “Reimbursement percentage”, for each city and town, the fair cash valuation percentage
1657 share of the annual appropriation made for reimbursements in lieu of taxes on state-owned land;
1658 provided, however, that the percentage shall be the fair cash valuation of the state-owned land
1659 within the city or town as of January 1 divided by the total fair cash valuation of all state-owned
1660 land as of January 1.

1661 “State-owned land” , all land owned by the commonwealth as of January 1 and used for a
1662 fish hatchery, game preserve or wild life sanctuary, a state military camp ground, the Soldiers’
1663 Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the University of
1664 Massachusetts or a public institution under the department of correction, the department of

1665 higher education, the department of mental health, the department of developmental services, the
1666 department of public health, the department of transitional assistance or the department of youth
1667 services; land owned by the commonwealth known as the Wachusett Mountain State Reservation
1668 and the Mount Greylock State Reservation, Blue Hills Reservation and the Middlesex Fells
1669 Reservation; all land owned by the commonwealth and under the care and control of the
1670 department of conservation and recreation and used for recreational or conservation purposes,
1671 except land which at the time of the establishment of the department was held by the former
1672 Metropolitan District Commission; all land held by the department of environmental protection
1673 for use as a solid waste disposal facility under sections 18 to 24, inclusive, of chapter 16; any
1674 land acquired by the low-level radioactive waste management board pursuant to subsection (g) of
1675 section 23 of chapter 111H; provided, however, that “state-owned land” shall not include: (i)
1676 buildings, structures, improvements or other things erected on state-owned land or affixed to
1677 state-owned land; or (ii) land which at the time of its acquisition by the commonwealth was
1678 exempt from local taxation, except land under the care and control of the department of fish and
1679 game and used as a game preserve or wildlife sanctuary and which was at the time of its
1680 acquisition by the commonwealth under the care and control of the federal government.

1681 Section 14. In 2019 and every 2 years thereafter, the commissioner, by not later than June
1682 1, shall determine the fair cash valuation of state-owned land, as defined in section 13, located
1683 within each city or town. To assist in making the determination the commissioner may require
1684 oral or written information from an officer or agent of the commonwealth or of a city or town
1685 and from an inhabitant of that city or town. The commissioner may require that such information
1686 be on oath. The officers, agents and persons, so far as able, shall furnish the commissioner with

1687 the required information in a form as the commissioner may indicate not later than 15 days after
1688 being requested by the commissioner.

1689 With respect to land held by the division of watershed management in the department of
1690 conservation and recreation for the purposes named in section 5G of chapter 59, the
1691 commissioner shall, by June 1, also determine the fair cash valuation of such land in each city or
1692 town by the same method for determining the fair cash valuation of state-owned land, as defined
1693 in said section 13, and notify the division of the valuations.

1694 Section 15. When the commonwealth acquires or disposes of land, the commissioner of
1695 the division of capital asset management and maintenance shall notify the commissioner. The
1696 commissioner shall determine whether the acquisition or disposition is state-owned land as
1697 defined in section 13. Land so determined by March 1 shall be included in or removed from the
1698 annual statement of fair cash valuation and reimbursement percentages made by the
1699 commissioner under section 16.

1700 Section 16. The commissioner shall annually deliver to the state treasurer a statement of
1701 the fair cash valuation reimbursement percentage for each city and town in which state-owned
1702 land is located and of the amount of money to be paid to each city and town as determined by
1703 section 17.

1704 Section 17. The treasurer shall annually, reimburse each city and town in which state-
1705 owned land is located, an amount in lieu of taxes upon the reimbursement percentages reported
1706 to the treasurer by the commissioner under section 16, determined by multiplying the
1707 percentages by the amount appropriated for such purposes for the fiscal year. No reimbursements

1708 under this section on account of lands owned by the commonwealth and under the care and
1709 control of the department of conservation and recreation and used for recreational or
1710 conservation purposes shall be made from the Inland Fisheries and Game Fund established in
1711 section 2C of chapter 131.

1712 SECTION 100. Section 17A of said chapter 58 is hereby repealed.

1713 SECTION 101. Chapter 58, as appearing in the 2014 Official Edition, is hereby amended
1714 by striking out section 18F and inserting in place thereof the following section:-

1715 Section 18F. No distributions pursuant to section 18C shall be paid to cities or towns after
1716 November 30 of the fiscal year or during any fiscal year thereafter by the state treasurer until
1717 said treasurer receives certification from the commissioner of revenue of said commissioner's
1718 acceptance of the prior fiscal year's annual financial reports submitted pursuant to the provisions
1719 of section 43 of chapter 44.

1720 In the case of regional school districts, distributions pursuant to chapters 70, 71, 71A,
1721 71B and 74 shall not be paid by the state treasurer after November 30 of the fiscal year or during
1722 any fiscal year thereafter until said state treasurer receives certification from said commissioner
1723 of revenue of the acceptance of the prior year's annual financial reports as prescribed by the
1724 director of accounts.

1725 SECTION 102. Said chapter 58 is hereby further amended by striking out section 31, as
1726 so appearing, and inserting in place thereof the following section:-

1727 Section 31. In addition to the forms expressly required by others law to be as prescribed
1728 or approved by the commissioner, the commissioner may prescribe any other form considered
1729 necessary or convenient for use under chapters 59 to 65C, inclusive; provided, however, that
1730 variance from a prescribed form shall not affect the validity of the form used, if the form used is
1731 in substantial conformity to prescribed form. In a case where the commissioner prescribes a
1732 form, the form may be completed or maintained electronically.

1733 SECTION 103. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby
1734 amended by inserting after the word “cent”, in lines 2 and 41, each time it appears, the following
1735 words:- excluding the value of the land.

1736 SECTION 104. Said section 2D of said chapter 59, as so appearing, is hereby further
1737 amended by striking out, in line 17, the words “occupancy takes” and inserting in place thereof
1738 the following words:- improvement and issuance of the occupancy permit take.

1739 SECTION 105. Said section 2D of said chapter 59, as so appearing, is hereby further
1740 amended by inserting after the word “improvement”, in line 23, the following words:- , or the
1741 succeeding fiscal year as the case may be.

1742 SECTION 106. Subsection (e) of said section 2D of said chapter 59, as so appearing, is
1743 hereby amended by adding the following sentence:- A property owner aggrieved by the failure of
1744 the assessors to so abate may, within 1 year following the fire or natural disaster, apply to the
1745 assessors for the abatement.

1746 SECTION 106A. Section 5 of chapter 59 of the General Laws, as so appearing, is hereby
1747 amended by inserting after the word "Twenty-second F", in line 8, the following word:-, Twenty-
1748 second G.

1749 SECTION 107. Section 5 of said chapter 59, as so appearing, is hereby amended by
1750 striking out", in lines 117 and 122, the word "paragraph" and inserting in place thereof, in each
1751 instance, the word:- sentence.

1752 SECTION 108. Said section 5 of said chapter 59, as so appearing, is hereby further
1753 amended by striking out, in lines 321, the words "or a manufacturing" and inserting in place
1754 thereof the words:- , manufacturing corporation or research and development.

1755 SECTION 109. The second paragraph of clause Eighteenth A of said section 5 of said
1756 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in
1757 place thereof the following sentence:- Any such person may, on or before the deadline for an
1758 application for exemption under section 59, apply to the board of assessors for an exemption of
1759 such real property from taxation during such year; provided, however, that in the case of real
1760 estate owned by a person jointly or as a tenant in common with a person that is not that person's
1761 spouse, the exemption shall not exceed that proportion of total valuation that person's interest in
1762 the property bears to the whole tax due.

1763 SECTION 110. Said section 5 of said chapter 59, as so appearing, is hereby further
1764 amended by striking out, in lines 575 to 578, inclusive, the words "ten thousand dollars, in
1765 respect to boats, fishing gear and nets owned and actually used by him in the prosecution of his
1766 business if engaged exclusively in commercial fishing" and inserting in place thereof the

1767 following words:- \$50,000, in respect to boats, fishing gear and nets, owned and actually used by
1768 the owner in the prosecution of the owner's business if engaged in commercial fishing and if not
1769 less than 50 per cent of the owner's income is from commercial fishing.

1770 SECTION 110A. Said section 5 of said chapter 59, as so appearing, is hereby further
1771 amended by inserting after clause Twenty-second F the following clause:-

1772 Twenty-second G. Real estate, in any city or town that accepts this clause, that is the
1773 residence or domicile of a soldier, sailor or veteran as defined in clause Forty-third of section 7
1774 of chapter 4 or that was the residence or domicile of such soldier, sailor or veteran such soldier,
1775 sailor or veteran's death and that has been transferred or conveyed to a trust or conservatorship
1776 or through any other legal instrument passing ownership from the soldier, sailor or veteran to
1777 such soldier, sailor or veteran's spouse or surviving spouse; provided, however, that this
1778 abatement or exemption shall be equivalent in amount to and bound by all the applicable
1779 provisions of any single abatement or exemption under clauses Twenty-second to Twenty-
1780 second F, inclusive, that would be available to the residence or domicile were it not so
1781 transferred or conveyed; provided further, that the residence or domicile shall be entitled to
1782 lawfully retain that tax abatement or exemption until the later of the death of the soldier, sailor or
1783 veteran, or the death of such soldier, sailor or veteran's surviving spouse; and provided further,
1784 that the soldier, sailor or veteran or the surviving spouse shall remain residing in the residence or
1785 domicile until their respective deaths.

1786 SECTION 111. The third paragraph of clause Forty-first A of said section 5 of said
1787 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in
1788 place thereof the following sentence:- Any such person may, on or before the deadline for an

1789 application for exemption under section 59, apply to the board of assessors for an exemption of
1790 such real property from taxation during such year; provided, however, that in the case of real
1791 estate owned by a person jointly or as a tenant in common with a person that is not that person's
1792 spouse, the exemption shall not exceed that proportion of total valuation that person's interest in
1793 such property bears to the whole tax due.

1794 SECTION 112. Section 5C of said chapter 59, as so appearing, is hereby amended by
1795 striking out, in line 6, the word "twenty" and inserting in place thereof the following figure:- 35.

1796 SECTION 113. Said section 5C of said chapter 59, as so appearing, is hereby further
1797 amended by striking out the second paragraph and inserting in place thereof the following
1798 paragraph:-

1799 In those cities and towns in which an exemption is made available under this section, a
1800 taxpayer aggrieved by the failure to receive such residential exemption may apply for the
1801 residential exemption to the assessors, in writing, on a form approved by the commissioner, not
1802 later than the deadline for an application for exemption under section 59.

1803 SECTION 114. Section 5I of said chapter 59, as so appearing, is hereby amended by
1804 striking out the second paragraph and inserting in place thereof the following paragraph:-

1805 In those cities and towns in which an exemption is made available under this section, a
1806 taxpayer aggrieved by the failure to receive such commercial exemption may apply for the
1807 commercial exemption to the assessors, in writing, on a form approved by the commissioner, not
1808 later than the deadline for an application for exemption under section 59.

1809 SECTION 115. Section 11 of said chapter 59, as so appearing, is hereby amended by
1810 striking out the first sentence and inserting in place thereof the following sentence:- Taxes on
1811 real estate shall be assessed, in the town where it lies, to the person who is the owner on January
1812 1 and the person appearing of record in the records of the county or of the district, if such county
1813 is divided into districts, where the estate lies, as owner on January 1, even though deceased, shall
1814 be held to be the true owner thereof; provided, that whenever the assessors deem it proper, the
1815 assessors may assess taxes upon real estate to the person who is in possession thereof on January
1816 1, and such person shall thereupon be held to be the true owner thereof for the purposes of this
1817 section; provided further, that whenever the assessors deem it proper, the assessors may assess
1818 taxes upon any present interest in real estate to the owner of such interest on January 1; and
1819 provided further, that in cluster developments or planned unit developments, as defined in
1820 section 9 of chapter 40A, the assessment of taxes on the common land, so called, including
1821 cluster development common land held under a conservation restriction pursuant to section 31 of
1822 chapter 184, the beneficial interest in which is owned by the owners of lots or residential units
1823 within the plot, may be included as an additional assessment to each individual lot owner in the
1824 cluster development.

1825 SECTION 116. Said section 11 of said chapter 59, as so appearing, is hereby further
1826 amended by striking out, in line 37, the words “the commissioner shall certify that”.

1827 SECTION 117. Said section 11 of said chapter 59, as so appearing, is hereby further
1828 amended by striking out the third paragraph and inserting in place thereof the following
1829 paragraph:-

1830 Whenever assessors cannot by reasonable diligence ascertain the name of the person
1831 appearing of record, the assessors may assess taxes upon real property to persons unknown.

1832 SECTION 118. Section 23 of said chapter 59, as so appearing, is hereby amended by
1833 striking out, in line 10, the words “of that year”.

1834 SECTION 119. Said chapter 59 is hereby further amended by striking out section 25, as
1835 so appearing, and inserting in place thereof the following section:-

1836 Section 25. The assessors of each city or town shall annually raise by taxation a
1837 reasonable amount of overlay as the commissioner may approve. The overlay account may be
1838 used only for avoiding fractional divisions of the amount to be assessed and for abatements
1839 granted on account of property assessed for a fiscal year. A balance in the overlay account in
1840 excess of the amount of the warrants remaining to be collected or abated, as certified by the
1841 board of assessors, shall be transferred by the board of assessors, upon their own initiative or
1842 within 10 days of a written request by the chief executive officer, with written notice to the chief
1843 executive officer, to a reserve fund to be appropriated for any lawful purpose. A balance in a
1844 reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section shall
1845 apply to fire, water and improvement districts.

1846 SECTION 120. Section 39 of said chapter 59, as so appearing, is hereby amended by
1847 striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The
1848 valuation at which the machinery, poles, wires and underground conduits and wires and pipes of
1849 telephone companies shall be assessed by the assessors of the respective cities and towns where
1850 such property is subject to taxation shall be determined annually by the commissioner of

1851 revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before June
1852 15 in each year, the commissioner of revenue shall determine and certify to the owner of the
1853 machinery, poles, wires and underground conduits and wires and pipes, and to the board of
1854 assessors of every city and town where the machinery, poles, wires and underground conduits
1855 and wires and pipes are subject to taxation, the valuation as of January 1 in such year of the
1856 machinery, poles, wires and underground conduits and wires and pipes in the city or town. Every
1857 owner and board of assessors to whom such a valuation has been so certified may, on or before
1858 the fifteenth day of July then next ensuing, appeal to the appellate tax board from the valuation.
1859 Every such appeal shall relate to the valuation of the machinery, poles, wires and underground
1860 conduits and wires and pipes of only 1 owner in 1 city or town, and shall name as appellees the
1861 commissioner of revenue and the persons, other than the appellant, to whom the valuation was
1862 required to be certified. An appellee telephone company or board of assessors that has not filed
1863 its own appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the
1864 original appeal against that appellee, whichever is later.

1865 SECTION 121. Section 41 of said chapter 59, as so appearing, is hereby amended by
1866 striking out the first sentence and inserting in place thereof the following 2 sentences:- Every
1867 telephone company owning property required to be valued by the commissioner under section 39
1868 shall annually, on or before March 1, make a return to the commissioner signed and sworn to by
1869 its treasurer. The commissioner may, for cause shown, authorize a later filing date, which shall
1870 not be later than April 1.

1871 SECTION 122. Said chapter 59 is hereby further amended by striking out section 45, as
1872 so appearing, and inserting in place thereof the following section:-

1873 Section 45. Each city or town shall annually provide, on or before January 1, suitable
1874 books for the use of its assessors in the assessment of taxes, which shall contain blank columns
1875 with uniform headings for a valuation list, in the form the commissioner shall from time to time
1876 determine.

1877 A book or record required to be furnished to the assessors or to be kept or maintained by
1878 them under this section or chapters 59 to 60B, inclusive, may be created, completed or
1879 maintained electronically.

1880 SECTION 123. Said chapter 59 is hereby further amended by striking out section 50, as
1881 so appearing, and inserting in place thereof the following section:-

1882 Section 50. The books or records required under section 45 shall contain a copy of this
1883 section, sections 43, 44, 45 and 46, and the certificates required by law to be signed by the
1884 assessors, along with explanatory notes that the commissioner considers necessary to secure
1885 uniformity of returns under the several headings.

1886 SECTION 124. The first paragraph of section 57 of said chapter 59, as so appearing, is
1887 hereby amended by striking out the second, third, fourth, fifth and sixth sentences and inserting
1888 in place thereof the following 5 sentences:- If a betterment assessment or apportionment of it,
1889 water rate, annual sewer use charge and other charge added to the tax or more than $\frac{1}{2}$ of the
1890 balance of a tax as reduced by an abatement remains unpaid after November 1 of the fiscal year
1891 in which it is payable or after the thirtieth day after the date on which the bill for the tax was
1892 mailed after October 1, interest at the rate of 14 per cent per annum, computed from the due date,
1893 shall be paid on so much of the unpaid amount as is in excess of $\frac{1}{2}$ of the balance. If the whole or

1894 a part of the tax remains unpaid after May 1 of the fiscal year, in addition to the interest as
1895 aforesaid, interest at that rate shall be paid on so much of the balance of the tax not so paid as
1896 does not exceed $\frac{1}{2}$ of the tax as reduced by an abatement and computed from May 1 of the fiscal
1897 year. On or before April 1 of the fiscal year, a notice shall be sent out showing the amount of the
1898 tax that, if not paid by May 1, shall bear interest computed from May 1. Bills for taxes assessed
1899 under section 75 or 76 shall be sent out seasonably upon commitment and shall be due and
1900 payable on the thirtieth day after the date on which the bill for the tax was mailed except for the
1901 calculation of interest as provided in this section. Taxes shall bear interest as provided in this
1902 section with respect to real estate and personal property taxes generally; provided, however, that
1903 if a bill for taxes is mailed on or after April 1 of the fiscal year to which the tax relates and
1904 remains unpaid after the thirtieth day after the date on which the bill was mailed, interest at the
1905 aforesaid rate, computed from the due date, shall be paid on so much of the tax that remains
1906 unpaid.

1907 SECTION 125. Section 57 of said chapter 59, as amended by section 9 of chapter 10 of
1908 the acts of 2015, is hereby amended by adding the following paragraph:-

1909 For the purposes of determining jurisdictional interest requirements on appeals brought
1910 under chapter 59, the date of delivery for a payment for taxes under this section that is, after the
1911 period or date prescribed by this section, delivered by United States mail or by an alternative
1912 private delivery service to the collector shall be deemed to be the date of the United States
1913 postmark, the date of the certification of mailing stamped and postmarked by the United States
1914 postal service, the date of a certified mail receipt provided by the United States postal services or
1915 other substantiating date mark permitted by the Rules of Practice and Procedure of the Appellate

1916 Tax Board that is affixed on the envelope or other appropriate wrapper in which the payment is
1917 mailed or delivered if the payment was mailed in the United States in an envelope of such
1918 appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery
1919 service, properly addressed to the collector; provided, however, that a taxpayer shall have the
1920 burden of proving the timely mailing of any payment of taxes to said collector under this section
1921 and the collector shall have no obligation to maintain any record relative to the date of mailing of
1922 the tax; and provided further, that nothing in this section shall be construed to place the burden of
1923 proving any untimely mailing on the collector. As used in this section, "United States postmark"
1924 shall mean only a postmark made by the United States post office. This paragraph shall not apply
1925 to the calculation of interest under the first paragraph of this section.

1926 SECTION 126. Said chapter 59 is hereby further amended by striking out section 57A, as
1927 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

1928 Section 57A. In a city or town that accepts this section, notwithstanding section 23D, 57
1929 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes, in
1930 an amount not in excess of \$100, shall be due and payable in 1 installment and if unpaid after the
1931 day the first installment of the notice of preliminary tax or actual tax bill for the year is due, shall
1932 be subject to interest at the same rate and from the same date as a delinquent preliminary or
1933 actual tax first installment.

1934 SECTION 127. Section 57B of said chapter 59 is hereby repealed.

1935 SECTION 128. The twelfth paragraph of section 57C of said chapter 59, as appearing in
1936 the 2014 Official Edition, is hereby amended by striking out the second sentence.

1937 SECTION 129. Said section 57C of said chapter 59, as amended by section 10 of chapter
1938 10 of the acts of 2015, is hereby amended by adding the following paragraph:-

1939 To determine jurisdictional interest requirements on appeals brought under chapter 59,
1940 the date of delivery of a payment for taxes under this section is, after the period or date
1941 prescribed by this section, delivered by United States mail or by an alternative private delivery
1942 service permitted by the collector to the collector shall be deemed to be the date of the United
1943 States postmark, the date of a certificate of mailing stamped and postmarked by the United States
1944 postal office, the date of a certified mail receipt provided by the United States postal service or
1945 other substantiating date mark permitted by the Rules of Practice and Procedure of the Appellate
1946 Tax Board that is affixed on the envelope or other appropriate wrapper in which the payment is
1947 mailed or delivered if the payment was mailed in the United States in an envelope or such
1948 appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery
1949 service, properly addressed to the collector; provided, however, that a tax payer shall have the
1950 burden of providing the timely mailing of any payment of taxes to said collector under this
1951 section and the collector shall have no obligation to maintain any record relative to the date of
1952 mailing of the tax; and provided further, that nothing in this section shall be construed to place
1953 the burden of proving any untimely mailing on the collector. As used in this section, “United
1954 States postmark” shall mean only a postmark made by the United States post office. This
1955 paragraph shall not apply to the calculation of interest set forth in the preceding paragraphs of
1956 this section.

1957 SECTION 130. Section 59 of said chapter 59 is hereby amended by striking out, in line
1958 2, as appearing in the 2014 Official Edition, the words “administrator of the estate of such person

1959 or the executor” and inserting in place thereof the following words:- personal representative of
1960 the estate of the person or the personal representative.

1961 SECTION 131. The first paragraph of said section 59 of said chapter 59, as so appearing,
1962 is hereby amended by striking out the fourth sentence and inserting in place thereof the following
1963 sentence:- The holder of a mortgage on real estate who has paid not less than $\frac{1}{2}$ of the tax on it
1964 may, during the last 10 days of the abatement period of the year to which the tax relates, apply in
1965 the manner above set forth for an abatement of the tax; provided, however, that the right of the
1966 person assessed to apply shall cease and determine if the person assessed has previously applied
1967 for abatement of the tax.

1968 SECTION 132. Said section 59 of said chapter 59 is hereby amended by striking out, in
1969 lines 49 to 51, inclusive, as so appearing, the words “December 15 of the year to which the tax
1970 relates or, if the bill or notice is first sent after September 15 of that year, within 3 months after
1971 the bill or notice is so sent” and inserting in place thereof the following words:- April 1 of the
1972 year to which the tax relates, or within 3 months after the bill or notice of assessment was sent,
1973 whichever is later.

1974 SECTION 133. Section 59A of said chapter 59, as so appearing, is hereby amended by
1975 striking out, in lines 5 and 6, the words “interest, penalties, and payment of real estate tax
1976 obligations” and inserting in place thereof the following words:- real estate tax obligations,
1977 interest and costs.

1978 SECTION 134. Said section 59A of said chapter 59, as so appearing, is hereby further
1979 amended by striking out, in line 25, the words:- , the commissioner.

1980 SECTION 135. Section 64 of said chapter 59, as so appearing, is hereby amended by
1981 striking out, in line 14, the figure “3,000” and inserting in place thereof the following figure:-
1982 5,000.

1983 SECTION 136. Said section 64 of said chapter 59, as so appearing, is hereby further
1984 amended by striking out, in line 15, the word “has” and inserting in place thereof the following
1985 words:- , including all preliminary and actual installments, has.

1986 SECTION 137. Said section 64 of said chapter 59, as so appearing, is hereby further
1987 amended by striking out, in lines 17 and 25, each time it appears, the word “fifty-seven” and
1988 inserting in place thereof the following figures:- 23D, 57 or 57C.

1989 SECTION 138. Section 70A of said chapter 59, as so appearing, is hereby amended by
1990 striking out, in line 30, the words “of the year of such tax”.

1991 SECTION 139. Section 72 of said chapter 59 is hereby repealed.

1992 SECTION 140. Section 81 of said chapter 59, as appearing in the 2014 Official Edition,
1993 is hereby amended by striking out, in line 2, the word “seven” and inserting in place thereof the
1994 following figure:- 30.

1995 SECTION 141. Section 2 of chapter 60 of the General Laws, as so appearing, is hereby
1996 amended by striking out the second paragraph and inserting in place thereof the following
1997 paragraph:-

1998 In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid
1999 tax on land committed to the collector, or a predecessor in office of the collector, for collection

2000 was assessed on a valuation insufficient to meet the charges or expenses of collection, or if
2001 another committed tax is unpaid and is less than \$25, the collector may notify the assessors in
2002 writing, on oath, stating why the tax cannot be collected. Upon receipt of the request, the
2003 assessors shall act on the request immediately and, after due inquiry, may abate the tax and shall
2004 certify the abatement in writing to the collector. The certificate of abatement shall discharge the
2005 collector from further obligation to collect the tax so abated.

2006 SECTION 142. Section 3 of said chapter 60, as so appearing, is hereby amended by
2007 striking out the first sentence and inserting in place thereof the following 2 sentences:- The
2008 collector shall immediately after receiving a tax list and warrant send notice to each person
2009 assessed, resident or non-resident, of the amount of the person's tax. If the notice is mailed, it
2010 shall be postpaid and directed to the assessed person at the person's residential address on
2011 January 1, if known, or the address of the real estate or personal property to which the tax relates,
2012 unless the person shall otherwise direct the collector, in writing, in a time and manner as the
2013 collector may require.

2014 SECTION 143. Section 3A of said chapter 60, as so appearing, is hereby amended by
2015 striking out, in lines 62 and 63, the word "subsection (a)" and inserting in place thereof the
2016 following word:- subsection (b).

2017 SECTION 144. Section 3B of said chapter 60 is hereby repealed.

2018 SECTION 145. Section 3C of said chapter 60, as appearing in the 2014 Official Edition,
2019 is hereby amended by inserting after the word "and", in line 9, the following word:- vote.

2020 SECTION 146. Section 3C of said chapter 60, as so appearing, is hereby further
2021 amended by striking out, in line 12, the word “and” and inserting in place thereof the following
2022 word:- or.

2023 SECTION 147. The third paragraph of said section 3C of said chapter 60, as so
2024 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
2025 following sentence:- In a city or town establishing a scholarship fund or educational fund, there
2026 shall be a scholarship committee or educational fund committee to consist of the superintendent
2027 of the city or town schools, or a designee, and not fewer than 4 residents of the city or town
2028 appointed by the mayor or board of selectmen to a term of 3 years.

2029 SECTION 148. Said section 3C of said chapter 60, as so appearing, is hereby amended
2030 by striking out the fourth paragraph and inserting in place thereof the following paragraph:-

2031 The scholarship committee may distribute financial aid, or the educational committee
2032 may distribute supplemental educational funds for the school, from both interest and principal of
2033 the fund without further appropriation. The scholarship committee or education committee shall
2034 establish a procedure, at least annually, for determining the amounts or percentage of the funds
2035 that shall be authorized for distribution and for notifying the investing officer or agency so that
2036 the funds may be made available in a timely manner and with a minimum of penalties.

2037 SECTION 149. Said chapter 60 is hereby amended by striking out section 6, as so
2038 appearing, and inserting in place thereof the following section:-

2039 Section 6. The collector shall make and keep the book, or an electronically prepared
2040 record, containing the tax list committed to the collector and against the name of every person

2041 assessed for a tax shall make an entry showing the disposition the tax, whether reassessed, abated
2042 or paid, and the date of the disposition.

2043 SECTION 150. Section 50 of said chapter 60, as so appearing, is hereby amended by
2044 striking out the last 2 sentences.

2045 SECTION 151. Said chapter 60 is hereby further amended by striking out section 57A, as
2046 so appearing, and inserting in place thereof the following section:-

2047 Section 57A. If a check or electronic funds transfer in payment of a tax, interest, penalty,
2048 fee or other charge imposed under chapters 59 to 61A, inclusive, or chapter 80 or for another
2049 municipal service rendered is not duly paid there may, in addition to other penalty provided by
2050 law, be paid as a penalty by the person who tendered the check or electronic funds transfer, upon
2051 notice and demand by the city or town tax collector, in the same manner as the tax or other
2052 amount to which the check or electronic funds transfer relates, an amount equal to 1 per cent of
2053 the amount of the check or electronic funds transfer; provided, however, that if the amount of the
2054 check or electronic funds transfer is less than \$2,500, the penalty under this section shall be \$25.
2055 A person upon whom the penalty is imposed may appeal to the city or town tax collector who
2056 shall abate the penalty if the tax collector determines that the person tendered the check or
2057 electronic funds transfer in good faith and with reasonable cause to believe that it would be paid.

2058 SECTION 152. Section 77 of said chapter 60, as so appearing, is hereby amended by
2059 striking out the second paragraph and inserting in place thereof the following paragraph:-

2060 Before foreclosure so much of a covenant or agreement running with the land as calls for
2061 the payment of money by the owner of it shall not be enforceable against a city or town that is

2062 the owner of record of the land under a tax title or taking, except during a period in which the
2063 city or town directly or indirectly in any capacity accepts or receives the benefit of the covenant
2064 or agreement or of a right or privilege created or affected by it.

2065 SECTION 153. Section 81A of said chapter 60, as so appearing, is hereby amended by
2066 striking out the third, fourth, fifth and sixth paragraphs and inserting in place thereof the
2067 following paragraph:-

2068 If, at the expiration of the 30-day period, the inspector of buildings is of the opinion that
2069 action has not been initiated to correct the conditions described in the notice, the inspector shall
2070 immediately make an affidavit, under penalties of perjury, that the buildings on the land have
2071 been found to be abandoned property. The affidavit shall include therein the facts and
2072 circumstances that formed the basis of the inspector's findings and a copy of the notice served on
2073 the record owner or, if service was by publication, an account of the steps taken to locate the
2074 record owner and a copy of the published notice. The affidavit shall be submitted to the treasurer
2075 and, when recorded at the registry of deeds for the district wherein the land lies, shall be prima
2076 facie evidence of such facts.

2077 SECTION 154. Section 95 of said chapter 60, as so appearing, is hereby amended by
2078 striking out the third sentence and inserting in place thereof the following sentence:- Upon filing
2079 for record or registration a statement under section 37A that a sale or taking cannot be legally
2080 made, the collector shall transmit a copy of the recorded statement to the city auditor, town
2081 accountant or officer having similar duties, who shall record the taxes that are the subject of the
2082 statement as taxes in litigation, and the collector shall be credited with those taxes until the time
2083 the collector must sell or take the land under that section.

2084 SECTION 155. Said chapter 60 is hereby further amended by striking out section 105, as
2085 so appearing, and inserting in place thereof the following section:-

2086 Section 105. Forms to be used in proceedings for the collection of taxes under this
2087 chapter and chapter 59 and of assessments that the collector is authorized or required by law to
2088 collect shall be as prescribed by the commissioner. In a case where the commissioner prescribes
2089 a form, the form may be completed or maintained electronically.

2090 SECTION 156. Section 1 of chapter 60A of the General Laws, as so appearing, is hereby
2091 amended by striking out the sixth paragraph and inserting in place thereof the following 2
2092 paragraphs:-

2093 The excise imposed by this section shall not apply to motor vehicles leased for a full
2094 calendar year to a charitable organization when the vehicle is owned and registered by a lessor
2095 engaged in the business of leasing motor vehicles. The term “charitable organization”, as used in
2096 this section, shall mean an organization, other than a degree granting or diploma awarding
2097 educational institution, whose personal property is exempt from taxation under clause Third of
2098 section 5 of chapter 59.

2099 In a city or town that accepts this paragraph, the excise tax imposed by this section shall
2100 not apply to a motor vehicle owned and registered by or leased to a former prisoner of war or the
2101 surviving spouse of a deceased former prisoner of war, until the time that the surviving spouse
2102 remarries or fails to renew the registration. The term “former prisoner of war”, as used in this
2103 section, shall mean a regularly appointed, enrolled, enlisted or inducted member of the military

2104 forces of the United States who was captured, separated and incarcerated by an enemy of the
2105 United States during an armed conflict.

2106 SECTION 157. Section 2A of said chapter 60A, as so appearing, is hereby amended by
2107 striking out, in line 18, the words “and by the joint committee on taxation”.

2108 SECTION 158. Chapter 60B of the General Laws is hereby amended by striking out
2109 sections 1 to 6, inclusive, as so appearing, and inserting in place thereof the following 7
2110 sections:-

2111 Section 1. As used in this chapter, the following words shall have the following meanings
2112 unless the context clearly requires otherwise:

2113 “Director”, the director of the division of law enforcement of the department of fisheries,
2114 wildlife and environmental law enforcement.

2115 “Habitually moored or docked”, the place where the owner has usual mooring or dockage
2116 during July and August for the summer season.

2117 “Principally situated”, for a registered ship or vessel where it is registered, and for a non-
2118 registered ship or vessel, whether documented or not, the city or town in the commonwealth
2119 where it is principally located during the year.

2120 “Vessel”, every watercraft, including documented boats and ships, used or capable of
2121 being used as a means of transportation on water, and includes the equipment, including mode of
2122 power, and furnishings that are normally required aboard the vessel during accomplishment of
2123 the functions for which the vessel is being utilized.

2124 Section 2. (a) Except as hereinafter provided, there shall be assessed and levied by each
 2125 city and town in each fiscal year on every vessel, regardless of registration of origin and its
 2126 equipment, for the privilege of using the waterways of the commonwealth, an excise measured
 2127 by the value thereof, as hereinafter defined and determined, at the rate of \$10 per \$1000 of
 2128 valuation.

2129 (b) A person who owns such a vessel on July 1 shall annually, on or before September 1,
 2130 make a return on oath to the assessors of the city or town where the vessel is habitually moored
 2131 or docked, or where the vessel is principally situated if it has no mooring or docking space,
 2132 setting forth the vessel’s registration or documentation number, if any; an adequate description,
 2133 and the place of habitual mooring or docking or other principal location of the vessel.

2134 (c) For the purpose of computing the excise under this chapter, the value of each vessel
 2135 and its equipment, including an engine or motor used to propel the vessel, shall be deemed to be
 2136 the fair cash value as determined by the assessors of each city and town, but not in excess of the
 2137 following values:-

LENGTH OF VESSEL		VALUATIONS OF VESSELS		
		(based on age of vessel)		
(Overall center line Length excluding bowsprits, boomkins and similar extension)		Under 4 Years of age	4 thru 6 Years of age	7 or more Years of age
Under 16	\$	1,000	700	400
16' but less than 17.5'		1,500	1,000	800
17.5' but less than 20'		3,000	2,000	1,500
20' but less than 22.5'		5,000	3,300	2,500

22.5' but less than 25'		7,500	5,000	3,800
25' but less than 27.5'		10,500	7,000	5,300
27.5' but less than 30'		14,000	9,300	7,000
30' but less than 35'		18,500	12,300	9,300
35' but less than 40'		24,000	16,000	12,000
40' but less than 50'		31,500	21,000	15,800
50' but less than 60'		41,000	27,300	20,500
60' or over		50,000	33,000	24,800

2138 (d) The payment of the excise shall exempt the owner from any other tax applicable to
2139 vessels and their equipment under chapter 59.

2140 (e) If an owner fails to make a return within the time herein provided, the assessors may
2141 abate the tax otherwise imposed by this chapter if the owner provides the assessors with a
2142 reasonable excuse for failure to file the return and if the return is filed on or before October 31 of
2143 the year in which the tax is assessed; provided, however, that an abatement hereunder shall not
2144 reduce the tax otherwise imposed to an amount less than the sum of the excise imposed by this
2145 section plus 50 per cent thereof.

2146 (f) The excise shall be assessed in the city or town where the vessel is habitually moored
2147 or docked, or where the ship or vessel is principally situated if it has no mooring or docking
2148 space; provided, however, that if more than 1 municipality owns property in a harbor, the
2149 municipality that maintains the harbor in which the vessel is habitually moored, docked or
2150 situated shall assess and collect the excise; and provided, further, that where more than 1
2151 municipality maintains portions of the harbor, the municipality that maintains that portion of the
2152 harbor in which the vessel is habitually moored, docked or situated shall assess and collect the
2153 excise.

2154 (g) Nothing in this section shall be construed to prevent the board of assessors from
2155 granting an abatement if the excise is excessive in the opinion of the board. An abatement under
2156 this section shall not reduce an excise to less than \$5. An abatement shall not be granted in an
2157 amount less than \$5 and a refund shall not be paid in an amount less than \$5.

2158 (h) If, during a fiscal year, ownership of a vessel subject to an excise under this chapter is
2159 transferred by sale or otherwise and the registration of the vessel is surrendered, or if during a
2160 fiscal year the owner of a vessel subject to an excise removes to another state and registers a
2161 vessel in the other state and surrenders or does not renew his registration in the commonwealth,
2162 the excise under this chapter shall be reduced, upon application, by an abatement equal to the
2163 proportion of an excise under this chapter on the vessel for the full fiscal year which the number
2164 of months in the year remaining after the month in which the transfer by sale or otherwise or the
2165 surrender or expiration of registration occurs bears to 12.

2166 (i) The sums received from the excise imposed under this chapter shall be paid into the
2167 treasury of the city or town and 50 per cent of the excise shall be credited to the municipal
2168 waterways improvement and maintenance fund established under section 5G of chapter 40.

2169 Section 3. The excise imposed by this chapter shall not apply to: vessels described in
2170 section 8 of chapter 59 and in section 67 of chapter 63; vessels owned by the commonwealth or a
2171 political subdivision thereof; law enforcement vessels; vessels under construction; ferries; boats,
2172 fishing gear and nets, to the extent of the first \$75,000 in value thereof, owned and actually used
2173 by the owner in the prosecution of the owner's business if engaged in commercial fishing and if
2174 not less than 50 per cent of the owner's income is from commercial fishing; or other vessels with

2175 a value of \$1,000 or less. The exemptions shall not subject the vessels and their equipment to
2176 another tax under chapter 59.

2177 Section 4. The board of assessors, upon assessing the excise imposed by this chapter,
2178 shall commit the same to the collector of taxes with their warrant for the collection thereof. The
2179 collector of taxes shall seasonably notify the owner of the excise assessed and the due date, but
2180 failure to receive notice shall not affect the validity of the excise. The excise shall be due and
2181 payable at the expiration of 60 days from the date upon which the notice was issued by the
2182 collector pursuant to this chapter. Failure to pay the excise by the due date shall result in a
2183 penalty being imposed that shall be equal to \$20 or 20 per cent of the amount of the excise due,
2184 whichever is greater. The penalty shall be in addition to the amount of excise due and interest on
2185 it imposed by law. If the excise remains unpaid after the due date, the harbormaster of a city or
2186 town shall refuse to allow the vessel to moor, dock or otherwise be situated within the waterways
2187 of the city or town. The sums received from the penalty shall be credited to the municipal
2188 waterways improvement and maintenance fund established under section 5G of chapter 40.

2189 Section 5. The provisions of law relative to the collection, payment, abatement,
2190 verification and administration of the motor vehicle excise imposed under chapter 60A shall so
2191 far as pertinent apply to the excise imposed under this chapter.

2192 Section 5A. An owner of a vessel shall not be issued a registration decal or certificate of
2193 number, or renewal of a decal or certificate, under sections 2A and 3 of chapter 90B unless the
2194 owner has included with the application for the decal or certificate proof of payment of the full
2195 amount of the excise assessed for the prior fiscal year for an vessel for which the owner has a
2196 decal or certificate on July 1 of that year. Upon failure of the applicant to provide this proof of

2197 payment, or receipt of other notice of non-payment made by the local tax collector that the
2198 director may determine, the director shall place the matter on record and not issue or renew a
2199 registration decal or certificate of number for a vessel owned by the person to whom the unpaid
2200 excise tax was assessed until after notice from the local tax collector that the matter has been
2201 disposed of in accordance with law. Section 2A of chapter 60A shall apply to a notification of
2202 non-payment made by the local tax collector.

2203 Section 6. The director shall annually, on or before October 1, transmit to the board of
2204 assessors of each city and town a list of the ships or vessels that were documented or registered
2205 on the immediately preceding July 1. The list shall include for each vessel: the name and
2206 residential address of the owner if the owner is an individual or the name and principal place of
2207 business if the owner is a corporation, partnership or other entity; the city or town in which the
2208 vessel is habitually moored or docked; the name of the manufacturer; the year of manufacture as
2209 designated by the manufacturer; the model type; the length; the horsepower of the engine or
2210 motor used to propel the vessel; the document number or certificate of number; and the value as
2211 determined by the commissioner. The director may require from the owner information that may
2212 be necessary for purposes of this chapter.

2213 SECTION 158A. Chapter 61A of the General Laws is hereby amended by inserting after
2214 section 2 the following section:-

2215 Section 2A. Land, or a portion of it, that is no longer actively devoted to agricultural,
2216 horticultural or agricultural and horticultural use shall be considered to be for a renewable energy
2217 use only when the land is converted or separated to allow or permit the development of the land
2218 to be primarily used to generate or produce electricity from a renewable energy generating

2219 source capable of producing not more than 125 per cent of the annual energy needs of the land
2220 upon which it is located, which shall include contiguous or non-contiguous land owned or leased
2221 by the owner or in which the owner otherwise holds an interest.

2222 For the purposes of this chapter, the term “renewable energy use” shall mean renewable
2223 energy use on land converted or developed to produce, manufacture or otherwise generate
2224 electricity powered, in whole or in part, by the sun, wind, biomass, or other renewable fuel.

2225 SECTION 158B. Section 13 of said chapter 61A, as appearing in the 2014 Official
2226 Edition, is hereby amended by striking out the third sentence and inserting in place thereof the
2227 following sentence:-

2228 Notwithstanding this paragraph, roll-back taxes shall not be assessed if the land involved, or a
2229 lesser interest in the land, is: (i) acquired for a natural resource purpose by (A) the city or town in
2230 which it is situated; (B) the commonwealth; or (C) a nonprofit conservation organization; (ii)
2231 acquired for, or sold or converted to, a renewable energy use as defined under section 2A; (iii)
2232 subject to a permanent wetland reserve easement through the agricultural conservation easement
2233 program established under 16 U.S.C. 3865c; or (iv) otherwise subject to another federal
2234 conservation program; provided, however, that if a portion of the land is sold or converted to
2235 commercial, residential or industrial use within 5 years after acquisition by a nonprofit
2236 conservation organization, roll-back taxes shall be assessed against the nonprofit conservation
2237 organization in the amount that would have been assessed at the time of acquisition of the subject
2238 parcel by the nonprofit conservation organization had the transaction been subject to a roll-back
2239 tax.

2240 SECTION 158C. Said section 13 of said chapter 61A, as so appearing, is hereby further
2241 amended by inserting after the figure “61B”, in line 59, the following words:- or meets the
2242 definition of a renewable energy use under section 2A of this chapter.

2243 SECTION 158D. Section 17 of said chapter 61A, as so appearing, is hereby amended by
2244 inserting after the word “thereof”, in line 9, the following words:- provided, however, that land
2245 that is valued, assessed and taxed under this chapter is and separated for a renewable energy use
2246 rather than an agricultural and horticultural use shall not be subject to liability for conveyance or
2247 roll-back taxes under this section.

2248 SECTION 159. Section 4 of chapter 64J of the General Laws, as so appearing, is hereby
2249 amended by inserting after the word “in”, in line 4, the following words:- or due to.

2250 SECTION 160. Section 13 of said chapter 64J, as so appearing, is hereby amended by
2251 striking out the first sentence and inserting in place thereof the following sentence:- The
2252 provisions of this chapter relative to the imposition, payment, collection and distribution of an
2253 excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town: (i) in
2254 which an airport is located if accepted and in effect before December 31, 1987; and (ii) that owns
2255 an airport, wherever located.

2256 SECTION 161. Said section 13 of said chapter 64J, as so appearing, is hereby further
2257 amended by adding the following sentence:- A city or town in which an airport that the city or
2258 town does not own is located and in which this chapter took effect after December 30, 1987 shall
2259 be deemed to have revoked its acceptance as of December 31, 2015.

2260 SECTION 161A. The General Laws are hereby amended by inserting after chapter 64M
2261 the following chapter:-

2262 Chapter 64N.

2263 REGIONAL TRANSPORTATION BALLOT INITIATIVES

2264 Section 1. The following words shall have the following meanings unless the context
2265 clearly requires otherwise:

2266 “District agreement”, a document specifying the terms and conditions of the powers and
2267 duties of the at least 2 municipalities forming a district pursuant to the laws governing any such
2268 municipality, this chapter and any procedural regulations as the commissioner of revenue may
2269 promulgate.

2270 “Payroll tax”, a tax an employer pays on behalf of its employees based on a percentage of
2271 the wages of those employees.

2272 “Single subject of taxation”, a payroll, sales or property tax or a vehicle excise as
2273 determined annually by the board of assessors or department of revenue that a municipality or
2274 district may subject to the tax surcharge.

2275 Section 2. (a) Upon acceptance by a municipality of this chapter, in a city, by the city
2276 council with the approval of the mayor and, in a town, by the board of selectmen, and by
2277 acceptance by the voters of a ballot question as provided for in section 3, the municipality may
2278 impose a surcharge on a single subject of taxation. No surcharge shall be imposed within a
2279 municipality except as provided in this section or section 4.

2280 (c) Notwithstanding chapters 59, 60A, 62 or 64H or any other general or special law to
2281 the contrary, a city council or board of selectmen that intends to approve the acceptance of this
2282 chapter shall determine prior to such approval which single subject of taxation will be levied and
2283 the amount of the surcharge to be imposed. For a property tax surcharge, the amount of the
2284 surcharge shall not be included in a calculation of total taxes assessed for purposes of section
2285 21C of said chapter 59.

2286 (d) Any exemptions and abatements of a single subject of taxation for which a taxpayer
2287 qualifies as eligible shall not be affected by this chapter. A taxpayer receiving an exemption for a
2288 single subject of taxation shall be exempt from the surcharge on that single subject of taxation.
2289 The surcharge to be paid by a taxpayer receiving an abatement of a single subject of taxation
2290 shall be reduced in proportion to the amount of the abatement.

2291 (e) Any portion of the surcharge not paid by the due date shall bear interest at the rate per
2292 annum as authorized by the law for the single subject of taxation and, in the case of a payroll tax,
2293 at the rate per annum as authorized by the law for the taxation of corporations.

2294 (f) Revenues raised through the surcharge pursuant to this section shall be used for
2295 transportation-related purposes only, including for the expenditure by the city or town for
2296 maintaining, repairing, planning, designing, financing, operating, improving and constructing
2297 public transportation and transit systems, roads, bridges, bikeways, pedestrian pathways and
2298 other transportation-related enhancement projects.

2299 Section 3. (a) Upon approval by the city council with the approval of the mayor or the
2300 board of selectmen of surcharge on a single subject of taxation, the actions of the body shall be
2301 submitted for acceptance to the voters of the municipality at the next regular municipal or state

2302 election. The city or town clerk or the state secretary shall place the matter on the ballot in the
2303 form of the following question: “Shall this (municipality) accept chapter 64N of the General
2304 Laws as approved by its (city council with the approval of the mayor or board of selectmen, as
2305 appropriate), a summary of which appears below:

2306 (Set forth here a fair, concise summary and purpose of the law to be acted upon, as
2307 determined by the city solicitor or town counsel, including in a summary of the specific single
2308 subject of taxation to be levied and the percentage of the surcharge to be imposed.)”

2309 A municipality may include a list of specific transportation-related projects or activities
2310 in accordance with section 6 for which the tax surcharge funds may be used. The municipality
2311 may also include a sunset provision in the ballot question but no surcharge shall be imposed for
2312 more than 30 years.

2313 If a majority of the voters voting on the question vote in the affirmative, then sections 2
2314 to 5, inclusive, shall take effect in that municipality.

2315 (b) The final date for notifying or filing a petition with the city or town clerk or the state
2316 secretary to place a question on the ballot shall be 35 days before the city or town election or 60
2317 days before the state election.

2318 (c) If the city council with the approval of the mayor or the board of selectmen does not
2319 vote to accept this chapter at least 90 days before a regular city or town election or 120 days
2320 before a state election, then a question seeking such acceptance through approval of a particular
2321 surcharge rate may be placed on the ballot if a petition, signed by at least 5 per cent of the
2322 registered voters of the municipality requesting such action, is filed with the registrars and the

2323 registrars shall have 7 days after receipt of such petition to certify the signatures. Upon
2324 certification of the signatures, the city or town clerk or the state secretary shall cause the question
2325 to be placed on the ballot at the next regular city or town election held more than 35 days after
2326 such certification or at the next regular state election held more than 60 days after such
2327 certification.

2328 Section 4. (a) Two or more municipalities may, in a city by vote of the city council with
2329 the approval of the mayor or in a town by a vote of the board of selectmen, form a district for the
2330 purposes set forth in section 2. Upon approval by each of the municipalities to form a district for
2331 the purposes of this chapter, chapter 64N shall take effect in the district upon the approval by the
2332 each of the municipalities thereof in a city, by the city council with the approval of the mayor,
2333 and in a town, by approval of the board of selectmen, and the acceptance by the voters of a ballot
2334 question as set forth in section 3. Formation of a district may occur before or after voters accept
2335 a ballot question as set forth in said section 3.

2336 (b) If a majority of the voters in each member municipality of the district votes in the
2337 affirmative, then chapter 64N shall take effect in the district.

2338 (c) Two or more municipalities that form a district for purposes of this chapter shall apply
2339 a surcharge to the same single subject of taxation. The percentage of the surcharge may vary for
2340 each municipality that comprises the district.

2341 (d) Two or more municipalities that form a district for the purposes of this chapter shall
2342 adopt a district agreement and the agreement shall be approved, in each member city, by the city
2343 council with the approval of the mayor, and, in each member town, by the board of selectmen.
2344 The district agreement shall specify:

2345 (i) the purpose and nature of the arrangement;

2346 (ii) the single municipality to serve as the treasurer of the Local and Regional
2347 Transportation Fund or the treasurer of the regional planning agency to serve as fiscal agent of
2348 the fund pursuant to section 7 and the municipality or regional planning agency shall also serve
2349 as treasurer or fiscal agent for the purposes of section 9;

2350 (iii) for what purposes the money will be used and for what purposes and procedures for
2351 how the municipalities will decide the details of use, plan changes and urgent circumstances;

2352 (iv) the work to be performed and the division or sharing of responsibility among the
2353 municipalities;

2354 (v) the estimated costs and the methods of financing;

2355 (vi) the method of administration;

2356 (vii) the composition of the district's regional transportation committee, the length of its
2357 term and the criteria and method for selecting its members; and

2358 (viii) the duration of the agreement.

2359 (f) Nothing in this section shall be construed to amend, repeal or otherwise alter the
2360 authority or jurisdiction of or establish a municipality. Nothing in this section shall confer any
2361 management authority over funds, land or natural resources beyond the authority exercised by
2362 participating municipalities in the district agreement set forth in this section and this chapter.

2363 Section 5. (a) Upon acceptance of this chapter and after the assessors' warrant to the tax
2364 collector, the surcharge shall be imposed. The municipality or district shall notify the

2365 commissioner of revenue of the date and terms on which the voters accepted said sections 2 to 5,
2366 inclusive.

2367 (b) For a surcharge imposed on either a property tax or excise, after receipt of the
2368 warrant, the tax collector shall collect the surcharge in the amount and according to the
2369 computation specified in the warrant and shall pay the amounts so collected, quarterly or semi-
2370 annually, according to the schedule for collection of the single subject of taxation, to the
2371 municipality's or the district's treasurer. The tax collector shall cause appropriate books and
2372 accounts to be kept with respect to the surcharge which shall be subject to public examination
2373 upon reasonable request from time to time.

2374 (c) If two or more municipalities form a district pursuant to section 4, they shall select 1
2375 of the municipalities or the regional planning agency to serve as the district's treasurer for the
2376 purposes of this section and in accordance with section 4. The district agreement shall establish
2377 the method of selecting the district treasurer. The municipality or regional planning agency
2378 selected to serve as district treasurer shall perform duties in accordance with section 5 and
2379 chapter 41. Two or more municipalities forming a district shall also select that same municipality
2380 or regional planning agency to receive funds and provide certification for all municipalities
2381 within the district for purposes of section 9.

2382 Section 6. (a) A municipality that is not a party to a district agreement pursuant to section
2383 4 shall establish by ordinance or by-law, within 180 days after acceptance of this chapter, a local
2384 transportation committee. The committee shall consist of not less than 5 members. The ordinance
2385 or by-law shall determine the composition of the committee, the length of its term and the
2386 criteria and method for selecting its members by appointment only. The committee shall include,

2387 but not be limited to, at least 1 representative from the municipality, 1 representative of the
2388 Massachusetts Department of Transportation as designated by its board, 1 member of the
2389 Massachusetts Bay Transportation Authority as designated by its board if the city or town is
2390 within the service area of the Massachusetts Bay Transportation Authority, 1 member of each
2391 regional transit authority to which the city or town is a member community, 1 member of the
2392 regional planning agency to which the city or town is a member community, or such other
2393 persons acting in the capacity of or performing like duties of the department, board or authority
2394 if they have not been established in the city or town. Representatives of the municipality shall
2395 not constitute a majority of the local transportation committee.

2396 (b) A district shall establish by its district agreement a regional transportation committee.
2397 The committee shall consist of not less than 7 members. The committee shall include, but not be
2398 limited to, at least 1 representative from each municipality, 1 member of the Massachusetts
2399 Department of Transportation as designated by its board, 1 member of the Massachusetts Bay
2400 Transportation Authority as designated by its board if a municipality in the district is within the
2401 service area of the Massachusetts Bay Transportation Authority, 1 member of each regional
2402 transit authority if a municipality in the district is a member community, 1 member of each
2403 regional planning agency serving any municipalities of the district or persons, as determined by
2404 district agreement, acting in the capacity of or performing like duties of the department, board or
2405 authority if they have not been established in the municipalities that comprise the district.
2406 Representatives of the municipalities that comprise the district shall not constitute a majority of
2407 the regional transportation committee.

2408 (c) Both the local and regional transportation committees shall study the transportation-
2409 related needs, possibilities and resources of the municipality or district. The committees shall

2410 consult with existing transportation agencies, including the Massachusetts Department of
2411 Transportation and regional planning agencies, to develop transportation-related projects,
2412 including maintaining, repairing, planning, designing, financing, operating, improving and
2413 constructing public transportation and transit systems, roads, bridges, bikeways and pedestrian
2414 pathways and coordinate joint-funding where appropriate in accordance with the ballot initiative.
2415 If a list of specific transportation-related projects or activities for which the tax surcharge funds
2416 may be used was included in the ballot question, the committee shall include those projects or
2417 activities in its study; provided, however, that the committee may choose not to recommend
2418 those projects or activities for funding.

2419 (d) Both the local and regional transportation committees shall not meet or conduct
2420 business without the presence of a quorum. A majority of the members of the local or regional
2421 transportation committee shall constitute a quorum. The committees shall approve its actions by
2422 majority vote. Both the local and regional transportation committees shall keep a full and
2423 accurate account of all of its actions, including its recommendations and the action taken on
2424 those recommendations, and records of all appropriations or expenditures made from the Local
2425 and Regional Transportation Fund. The records and accounts shall be public records.

2426 (e) The municipality or district shall receive the approval of the Massachusetts
2427 Department of Transportation and any regional planning agencies for all transportation-related
2428 projects or activities prior to listing specific projects on the ballot pursuant to section 3 unless the
2429 transportation-related project or activity is under local jurisdiction. If a municipality includes no
2430 specific transportation-related projects or activities in the ballot question or the ballot question
2431 was initiated under subsection (c) of section 3, the local transportation committee shall receive
2432 the approval of the Massachusetts Department of Transportation and the regional planning

2433 agency prior to submitting the local transportation committee's recommendations to a city
2434 council or board of selectmen unless the transportation-related project or activity is under local
2435 jurisdiction. If a district includes no specific transportation-related projects or activities in the
2436 ballot question, the regional transportation committee shall receive the approval of the
2437 Massachusetts Department of Transportation and any regional planning agencies prior to
2438 implementing the regional transportation committee's recommendations unless the
2439 transportation-related project or activity is under local jurisdiction. The municipality or district
2440 shall study projects that promote access to public transportation, biking and walking.

2441 (f) Not less than once every 2 fiscal years, the local transportation committee shall make
2442 recommendations to the city council or board of selectmen, as the case may be, regarding
2443 efficient and effective ways to improve and enhance local transportation systems.
2444 Recommendations to the city council or board of selectmen shall include anticipated costs. The
2445 committee may include in its recommendations a recommendation to set aside for later spending
2446 funds for specific purposes that are consistent with transportation-related purposes but for which
2447 sufficient revenues are not currently available in the Local and Regional Transportation Fund to
2448 accomplish that specific purpose or to satisfy debt payments incurred from transportation-related
2449 projects or to set aside for later spending funds for general purposes that are consistent with
2450 transportation improvements and in accordance with the ballot initiative.

2451 (g) After receiving the recommendations from the local transportation committee, the city
2452 council or board of selectmen shall then take such action and approve such appropriations from
2453 the Local and Regional Transportation Fund and such additional appropriations as it deems
2454 appropriate to carry out the recommendations of the local transportation committee and in
2455 accordance with the ballot initiative.

2456 (h) Not less than once every 2 fiscal years, the regional transportation committee shall
2457 make recommendations to the designated municipality treasurer or regional planning agency
2458 regarding efficient and effective ways to improve and enhance local and regional transportation
2459 systems. Recommendations to the designated municipality treasurer or regional planning agency
2460 shall include anticipated costs. The committee may include in its recommendation a
2461 recommendation to set aside for later spending funds for specific purposes that are consistent
2462 with transportation-related purposes but for which sufficient revenues are not currently available
2463 in the Local and Regional Transportation Fund to accomplish that specific purpose or to satisfy
2464 debt payments incurred from transportation-related projects or to set aside for later spending
2465 funds for general purposes that are consistent with transportation improvements and in
2466 accordance with the ballot initiative.

2467 (i) After receiving the recommendations from the regional transportation committee, the
2468 designated municipality treasurer or regional planning agency shall then take such action and
2469 approve such appropriations from the Local and Regional Transportation Fund.

2470 Section 7. (a) Notwithstanding section 53 of chapter 44 or any other general or special
2471 law to the contrary, a municipality or district shall establish a Local and Regional Transportation
2472 Fund. The municipal treasurer or fiscal agent shall be the custodian of the fund. The city
2473 council, or board of selectmen or the designated municipality treasurer or regional planning
2474 agency shall approve expenditures from the fund and the municipal treasurer or fiscal agent shall
2475 pay such expenses in accordance with chapter 41.

2476 (b) Two or more municipalities that form a district shall select 1 of the municipalities or a
2477 regional planning agency to establish a separate account known as the Local and Regional

2478 Transportation Fund. The municipality or regional planning agency selected to establish the fund
2479 shall only use the funds for the district as a whole based solely upon the recommendations and
2480 approvals of the regional transportation committee.

2481 (c) The following monies shall be deposited in the Local and Regional Transportation
2482 Fund: (i) all funds collected from the levied tax surcharge on a single subject of taxation pursuant
2483 to section 3, except if the single subject of taxation is a sales or payroll tax that is required to be
2484 deposited with the department of revenue in accordance with sections 8 and 9; and (ii) all funds
2485 received from the commonwealth or any other source for such purposes. The treasurer or fiscal
2486 agent may deposit or invest the proceeds of the fund in savings banks, trust companies
2487 incorporated under the laws of the commonwealth, banking companies incorporated under the
2488 laws of the commonwealth which are members of the Federal Deposit Insurance Corporation or
2489 national banks or may invest the proceeds in paid up shares and accounts of and in cooperative
2490 banks or in shares of savings and loan associations or in shares of federal savings and loan
2491 associations doing business in the commonwealth or in the manner authorized by section 54 of
2492 chapter 44 and any income therefrom shall be credited to the fund. The expenditure of revenues
2493 from the fund shall be limited to implementing the recommendations of the local and regional
2494 transportation committees and providing administrative and operating expenses to the
2495 committees, in accordance with the ballot initiative.

2496 (d) Only those municipalities or districts that impose a surcharge pursuant to this chapter
2497 shall be eligible to receive monies through the Local and Regional Transportation Fund.

2498 Section 8. (a) There shall be a Massachusetts Local and Regional Transportation Trust
2499 Fund for the benefit of municipalities or districts that have accepted this chapter and imposed a

2500 surcharge on either a sales or payroll tax levy, subject to any exemptions adopted by a
2501 municipality or district. The fund shall consist of all revenues received by the commonwealth: (i)
2502 from the tax surcharge on either a sales or payroll tax pursuant to section 3; (ii) from public and
2503 private sources as gifts, grants and donations to further local or regional transportation-related
2504 projects; and (iii) all other monies credited to or transferred to from any other fund or source
2505 pursuant to law.

2506 (b) The state treasurer shall deposit the fund in accordance with section 9 in such a
2507 manner as to secure the highest interest rate available consistent with the safety of the fund and
2508 with the requirement that all amounts on deposit be available for withdrawal without penalty for
2509 such withdrawal at any time. All interest accrued and earnings shall be deposited into the fund.
2510 The fund shall be expended solely for the administration and implementation of this chapter.
2511 Any unexpended balances at the close of a fiscal year shall remain in the fund and be available
2512 for expenditure in subsequent fiscal years.

2513 (c) The state treasurer shall make all disbursements and expenditures from the fund
2514 without further appropriation as directed by the commissioner of revenue in accordance with
2515 section 9. The department of revenue shall report by source all amounts credited to the fund and
2516 all expenditures from the fund. The commissioner of revenue shall assign personnel of the
2517 department as it may need to administer and manage the fund disbursements and any expense
2518 incurred by the department shall be deemed an operating and administrative expense of the
2519 program. The operating and administrative expenses shall not exceed 5 per cent of the annual
2520 total revenue received under section 8.

2521 Section 9. (a) The commissioner of revenue shall annually on October 15 disburse
2522 monies from the fund to a municipality or to a municipality treasurer or regional planning agency
2523 of a district that has accepted this chapter and notified the commissioner of such acceptance.

2524 (b) The commissioner shall distribute the funds to the municipality or a municipality
2525 treasurer or regional planning agency of a district based on the proportional amount the
2526 municipality or district has raised as a result of the surcharge. The total distribution of funds shall
2527 include all sources of revenue raised in the previous year as set forth in section subsection (a) of
2528 section 8, less not more than 5 per cent of the annual total revenue of the fund as set forth in
2529 subsection (c) of said section 8.

2530 (c) The commissioner shall not divert revenues derived from the surcharge into any fund
2531 created by law.

2532 Section 10. (a) At any time after imposition of a surcharge, a city, by the city council with
2533 the approval of the mayor, or a town, by the board of selectmen, may approve and the voters may
2534 accept an amendment to the amount and computation of the surcharge in the same manner and
2535 within the same limitations as provided for the imposition of the surcharge.

2536 (b) At any time after imposition of a surcharge, a district, with the approval of the
2537 majority of voters in the district, may approve an amendment to the amount and computation of
2538 the surcharge in the same manner and within the same limitations as provided for the imposition
2539 of the surcharge so that the surcharge becomes uniform in all municipalities of the district.

2540 Section 11. The commissioner of revenue shall promulgate regulations as necessary to
2541 implement this chapter.

2542 SECTION 162. Section 6 of chapter 70B of the General Laws, as appearing in the 2014
2543 Official Edition, is hereby amended by striking out, in line 72, the words “in section 7” and
2544 inserting in place thereof the following words:- by the director of accounts under section 38.

2545 SECTION 162A. Chapter 71 is hereby amended by striking out section 14B, as appearing
2546 in the 2014 Official Edition, and inserting in place thereof the following section:-

2547 Section 14B. (a) The regional district planning board may recommend the establishment
2548 of a regional school district which may include all the cities or towns represented by its
2549 membership, or alternatively, any specified combination of those cities or towns. If the regional
2550 district planning board so recommends, it shall submit a proposed agreement or agreements
2551 setting forth as to each alternative recommendation the following:

2552 (i) the number, composition, method of selection and terms of office of the members of
2553 the regional district school committee;

2554 (ii) the cities, towns or general area within which the regional district school or schools
2555 shall be located;

2556 (iii) the type of regional district school or schools; provided, however, that the type of
2557 regional school may, if stated in the agreement, consist of a vocational school or schools offering
2558 the kinds of education as may be provided by cities or towns under chapter 74; provided, further,
2559 that any other type of regional school may, if stated in the agreement, offer said kinds of
2560 education; and provided further, that a city or town may simultaneously be a member of a
2561 vocational regional school district and another type of regional school district but when a
2562 vocational regional school district is in operation, no member city or town of that district, and no

2563 other type of regional school district of which the a city or town is a member shall, without the
2564 approval of the commissioner of education, offer the same kinds of education as offered by the
2565 vocational regional school district;

2566 (iv) the method of apportioning the expenses of the regional school district, and the
2567 method of apportioning the costs of school construction, including interest and retirement of
2568 principal of bonds or other obligations issued by the district, among the several cities or towns
2569 comprising the district, and the time and manner of payment of the shares of the several cities or
2570 towns of those expenses;

2571 (v) the method by which school transportation shall be provided, and if transportation is
2572 to be furnished by the district, the manner in which the expenses shall be borne by the several
2573 cities or towns;

2574 (vi) the terms by which a city or town may be admitted to or separated from the regional
2575 school district; provided, however, that in the case of admission the terms shall not be
2576 inconsistent with section 16 of chapter 645 of the acts of 1948, as amended;

2577 (vii) the method by which the agreement may be amended;

2578 (viii) the detailed procedure for the preparation and adoption of an annual budget; and

2579 (ix) any other matters, not incompatible with law, which the board may deem advisable.

2580 (b) Copies of agreements prepared pursuant to subsection (a) shall be submitted to the
2581 department of elementary and secondary education and, subject to its approval, to the several
2582 cities and towns for their acceptance

2583 SECTION 162B. Section 16 of said chapter 71, as so appearing, is hereby amended by
2584 striking out, in line 161, the word “ten” and inserting in place thereof the following figure:- 30.

2585 SECTION 162C. Said section 16 of said chapter 71 of the General Laws, as so appearing,
2586 is hereby amended by adding the following subsection:-

2587 (s) to serve as the fiscal agent when the regional school district and any towns or
2588 superintendency unions have hired the same superintendent and central office staff; provided,
2589 however, that the regional school district and school committees of the member municipalities
2590 shall enter into a written agreement regarding billing for the payment for services and personnel.

2591 SECTION 163. Section 14D of chapter 71 of the General Laws, as so appearing, is
2592 hereby amended by inserting after the word “school”, in line 9, the following word:- committee.

2593 SECTION 164. Section 16 of said chapter 71, as so appearing, is hereby amended by
2594 striking out, in lines 53 and 54, the words “division of local services of the department of
2595 revenue” and inserting in place thereof the following words:- by the director of accounts under
2596 section 38 of chapter 44.

2597 SECTION 165. Section 16C of said chapter 71, as so appearing, is hereby amended by
2598 inserting after the word “transportation”, in line 7, the following words:- , subject to
2599 appropriation.

2600 SECTION 166. Said chapter 71 is hereby further amended by striking out section 16E, as
2601 so appearing, and inserting in place thereof the following section:-

2602 Section 16E. A regional school district shall be considered a district for purposes of
2603 conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44. Upon the
2604 completion of each audit, a copy shall be sent to the chief executive officer and the school
2605 committee of each city or town that is a member of the district. The cost of each audit shall be
2606 apportioned among the several cities and towns that are members of the district in the same
2607 manner as the annual expenses of the district.

2608 SECTION 167. Section 16G½ of said chapter 71, as so appearing, is hereby amended by
2609 striking out, in lines 8 and 9, the words “director of accounts” and inserting in place thereof the
2610 following words:- commissioner of elementary and secondary education.

2611 SECTION 168. Said section 16G½ of said chapter 71, as so appearing, is hereby further
2612 amended by striking out, in line 25, the words “director of accounts” and inserting in place
2613 thereof the following words:- commissioner of elementary and secondary education.

2614 SECTION 169. Said chapter 71 is hereby further amended by striking out section 26A, as
2615 so appearing, and inserting in place thereof the following section:-

2616 Section 26A. If the school committee of a city, town or regional school district
2617 determines that sufficient need exists in it for extended school services for children, the school
2618 committee, subject to section 26B, may establish and maintain the services.

2619 SECTION 170. Section 26B of said chapter 71, as so appearing, is hereby amended by
2620 striking out, in lines 3 and 4 the words “in such town upon approval of the city council or
2621 selectmen, it shall submit in writing a plan of said services to the commissioner of” and inserting

2622 in place thereof the following words:- , it shall submit in writing a plan of the services to the
2623 commissioner of elementary and secondary education.

2624 SECTION 171. Said chapter 71 is hereby amended by striking out section 26C, as so
2625 appearing, and inserting in place thereof the following section:-

2626 Section 26C. The commonwealth and the school committee may accept funds from the
2627 federal government for the purposes of sections 26A to 26D, inclusive. The school committee
2628 may receive contributions in the form of money, material, quarters or services for the purposes of
2629 the sections from organizations, employers and other individuals. The contributions received in
2630 the form of money, together with fees from parents and allotments received from the federal
2631 government for these purposes, shall be deposited with the treasurer of the city, town or regional
2632 school district, held as a separate account and expended by the school committee without
2633 appropriation, notwithstanding section 53 of chapter 44.

2634 SECTION 172. Section 71C of said chapter 71, as so appearing, is hereby amended by
2635 striking out, in line 6, the words “three thousand dollars” and inserting in place thereof the
2636 following figure:- \$10,000.

2637 SECTION 173. Said chapter 71 is hereby amended by striking out section 71E, as so
2638 appearing, and inserting in place thereof the following section:-

2639 Section 71E. In a city, town or regional school district that accepts this section, the
2640 monies received by the school committee in connection with the conduct of adult education and
2641 continuing education programs including, but not limited to: (i) adult physical fitness programs
2642 conducted under section 71B; (ii) summer school programs and enrichment programs, authorized

2643 by the school committee and in connection with the use of school property under section 71; and
2644 (iii) parking fees collected in connection with the use of school property, shall be deposited with
2645 the treasurer of the city, town or regional school district and held as separate accounts. The
2646 receipts held in a separate account may be expended by the school committee without further
2647 appropriation for the purposes of the program or programs from which the receipts held in the
2648 account were derived or, in the case of the use of school property account, for expenses incurred
2649 in making school property available for the use, notwithstanding section 53 of chapter 44.

2650 A city, town or regional school district may appropriate funds for the conduct of such a
2651 program or for expenses incurred in making school property available for such use, which funds
2652 shall be expended by the school committee in addition to funds provided from other sources.

2653 Acceptance in a city or town shall be in the manner provided in section 4 of chapter 4 and
2654 in a regional school district by vote of the regional school committee. In a city, town or regional
2655 school district that accepts this paragraph, said city, town or district may rescind its original
2656 acceptance every third year thereafter.

2657 SECTION 174. Section 14B of chapter 74 of the General Laws, as so appearing, is
2658 hereby amended by striking out the first and second sentences and inserting in place thereof the
2659 following sentences:-

2660 In any city or town that accepts this section or in a regional school district that accepts it
2661 as provided in this section, income received from the purchase and sale of products produced in
2662 the culinary arts subject area of the home economics program or other vocational-technical
2663 program conducted in a public vocational-technical high school shall be deposited in a special

2664 fund by the school committee in a banking institution in the commonwealth. An expenditure may
2665 be made from the fund by the school committee for purposes needed for the culinary arts subject
2666 area or, in the case of a fund established for another program, the funds may be expended for the
2667 purposes of the program area without further appropriation, notwithstanding section 53 of
2668 chapter 44; provided, however, that a special fund shall not be used to pay the salary of an
2669 employee.

2670 SECTION 175. Chapter 80 of the General Laws is hereby amended by striking out
2671 section 13, as so appearing, and inserting in place thereof the following section:-

2672 Section 13. Assessments made by a board of the commonwealth under this chapter shall
2673 bear interest at 1 rate of 5 per cent per annum or, at the election of the board at a rate up to 2 per
2674 cent above the rate of interest chargeable to the body politic on behalf of which the assessment
2675 was made, for the betterment project to which the assessments relate, from the thirtieth day after
2676 the date the notice of the assessments was sent by the collector. Other assessments made under
2677 this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the city,
2678 town or district at a rate up to 2 per cent above the rate of interest chargeable to the city, town or
2679 district for the betterment project to which the assessments relate, from the thirtieth day after the
2680 date the notice of the assessments was sent by the collector. The assessors shall add each year to
2681 the annual tax assessed with respect to each parcel of land the assessments, constituting liens
2682 thereon, that have been committed to the collector prior to January second of that year and that
2683 have not been apportioned as hereinafter provided, remaining unpaid, as certified to them by the
2684 collector, when the valuation list is completed, with interest to the date when interest on taxes
2685 becomes due and payable. At any time before the completion by the assessors of the valuation

2686 list for the year in which the assessments will first appear on the annual tax bill, the board of
2687 assessors may, and at the request of the owner of the land assessed shall, apportion the
2688 assessments or unpaid balances of them made under this chapter into the number of equal
2689 portions, not exceeding 20, as is determined by the board or as is requested by the owner, as the
2690 case may be; provided, however, that none of the portions shall be less than \$5; provided further,
2691 that, if an original assessment exceeds \$100 and has been placed upon the annual tax bill, or has
2692 been apportioned into a number of portions less than 20 and the first portion has been placed
2693 upon an annual tax bill, the board of assessors may in its discretion, upon a request for the
2694 apportionment of the assessment into 20 portions made by the owner prior to a sale or taking of
2695 the land for the non-payment of the assessment or portion and upon payment of necessary
2696 intervening charges and fees and the portions of the assessment as would have become due and
2697 payable if the request for apportionment had been seasonably made, apportion or reapportion the
2698 said assessment as aforesaid, and if another tax or assessment constituting a lien upon the parcel
2699 to which the assessment so apportioned or reapportioned relates remains unpaid after the
2700 apportionment or reapportionment, the collector may institute proceedings anew for the sale or
2701 taking of the parcel at any time prior to the expiration of the lien or of a period of 20 days after
2702 the apportionment or reapportionment, whichever is later. If an assessment relates to a state-
2703 funded project, the apportionment or reapportionment described herein shall be undertaken in
2704 accordance with the terms aforesaid by the board on whose behalf the assessment was made;
2705 provided, however, that the apportionment shall be made of the assessments or unpaid balances
2706 together with any interest due thereon. The assessors shall add one of the portions, with interest
2707 on the amount remaining unpaid from 30 days after the date the notice of the original assessment
2708 was sent by the collector to the date when interest on taxes becomes due and payable, to the first

2709 annual tax upon the land and shall add to the annual tax for each year thereafter 1 of the portions
2710 and 1 year's interest on the amount of the assessment remaining unpaid until the portions shall
2711 have been so added; the assessments and apportioned parts thereof, and interest thereon as herein
2712 provided, that have been added to the annual tax on a parcel of land shall be included in the
2713 annual tax bill thereon. After an assessment or a portion thereof has been placed on the annual
2714 tax bill, the total amount of the bill shall be subject to interest under and in accordance section 57
2715 or 57C of chapter 59.

2716 Notwithstanding the foregoing, or any general or special law to the contrary, a city, town
2717 or district may elect to: (i) apportion assessments, or the unpaid balances of assessments, into
2718 annual portions equal to the number of years for which bonds are issued for the project for which
2719 the assessments are made; (ii) structure the portions so that the amount payable each year for
2720 assessment principal and interest combined are as nearly equal as practicable or, in the
2721 alternative, provides for a more rapid amortization of the assessment principal amount where the
2722 debt service on the bonds issued for the project is so structured; or (iii) make the annual portion
2723 so structured payable in the same number of preliminary and actual installments as the real estate
2724 tax in the city, town or district, with each installment equal in amount and due at the same time
2725 as each installment of the tax.

2726 Notwithstanding a prior apportionment, the assessors, upon written application of the
2727 owner of the land assessed, shall order that the full amount of any assessment, or any portion
2728 thereof, remaining unpaid be payable forthwith and shall commit the amount, together with
2729 interest thereon from 30 days after the date the notice of the original assessment was sent if no
2730 portion has been added to a tax levy or, if a portion has been added to a tax levy, then with

2731 interest from October 1 of the year to which the last portion has been added, with the warrant
2732 therefor, to the collector for collection. If a part of a prior apportioned assessment is ordered to
2733 be payable forthwith, the payments shall be credited to the terminal or final years so as to reduce
2734 the period of payment.

2735 SECTION 176. Section 16A of chapter 83 of the General Laws, as so appearing, is
2736 hereby amended by inserting after the word “deeds”, in line 4, the following words:- and files a
2737 copy of the certificate with the collector of taxes of the city or town in which the lien under this
2738 section shall take effect.

2739 SECTION 176A. Chapter 90 of the General Laws is hereby amended by inserting after
2740 section 17B the following section:-

2741 Section 17C. (a) Notwithstanding section 17 of chapter 90 or any general or special law
2742 to the contrary, the city council, the transportation commissioner of the city of Boston, the board
2743 of selectmen, park commissioners, or a traffic commission or traffic director of a city or town
2744 which accepts this section in the manner provided in section 4 of chapter 4 may, in the interests
2745 of public safety and without further authority, establish a speed limit of 25 miles per hour inside
2746 a thickly settled or business district in the city or town which is not a state highway.

2747 (b) Upon establishing a speed limit pursuant to this section, the city or town shall notify
2748 the department. The operation of a motor vehicle at a speed in excess of a speed limit established
2749 pursuant to this section shall be a violation of section 17 of chapter 90.

2750 SECTION 176B. Chapter 90 of the General Laws is hereby further amended by inserting
2751 after section 18A the following section:-

2752 Section 18B. (a) Notwithstanding section 18 of chapter 90 or any general or special law
2753 to the contrary, the city council, the transportation commissioner of the city of Boston, the board
2754 of selectmen, park commissioners, or a traffic commission or traffic director of a city or town
2755 which accepts this section in the manner provided in section 4 of chapter 4 may, in the interests
2756 of public safety and without further authority, establish designated safety zones on, at or near any
2757 way in the city or town which is not a state highway, and with the approval of the department if
2758 the way is a state highway. Safety zones shall be posted as having a speed limit of 20 miles per
2759 hour.

2760 (b) Operation of a motor vehicle in a safety zone at a speed exceeding the speed limit
2761 established under this section shall be a violation of section 17 of chapter 90.

2762 SECTION 177. Chapter 90B of the General Laws is hereby amended by inserting after
2763 section 2 the following section:-

2764 Section 2A. The owner of a vessel that has a valid marine document issued by the United
2765 States Customs and Border Protection in the United States Department of Homeland Security or
2766 any successor agency and is homeported in the commonwealth or maintained in commonwealth
2767 waters by a resident of the commonwealth shall apply to the director on a form prescribed the
2768 director for a registration decal or renewal thereof. The application shall be signed by the owner
2769 of the vessel and submitted to the director together with a fee, as determined annually by the
2770 commissioner of administration under section 3B of chapter 7.

2771 The registration decal shall be displayed on the upper left section of the transom while
2772 facing the transom so as to be visible to any law enforcement officer.

2773 Registration decal information for documented vessels shall be maintained by the
2774 department and transmitted to the board of assessors of each city and town for the purposes of
2775 assessing the excise imposed by chapter 60B.

2776 This section shall not apply to owners of vessels documented for commercial use.

2777 SECTION 178. Section 3 of said chapter 90B, as appearing in the 2014 Official Edition,
2778 is hereby amended by adding the following subsection:-

2779 (l) Registration information for motorboats shall be maintained by the department and
2780 transmitted to the board of assessors of each city and town for the purposes of assessing the
2781 excise imposed by chapter 60B.

2782 SECTION 179. Section 1 of chapter 90C of the General Laws, as so appearing, is hereby
2783 amended by striking out the definition of “Audit sheet” and inserting in place thereof the
2784 following definition:-

2785 “Audit sheet”, a list of unique numbers assigned to the citations in a particular citation
2786 book, or in electronic format, and in such form as the registrar shall determine.

2787 SECTION 180. Said section 1 of said chapter 90C, as so appearing, is hereby further
2788 amended by striking out the definition of “Citation” and inserting in place thereof the following
2789 definition:-

2790 “Citation”, a notice, whether issued in handwritten form from a citation book or issued
2791 electronically and then printed on paper, upon which a police officer shall record an occurrence
2792 involving a motor vehicle law violation by the person cited; provided, however, that each citation

2793 shall be numbered and shall be in such form and such parts as determined jointly by the
2794 administrative justice of the district court department and the registrar.

2795 SECTION 181. Said section 1 of said chapter 90C, as so appearing, is hereby further
2796 amended by inserting after the word “town” , in line 60, the following words:- or a designee.

2797 SECTION 182. Said section 1 of said chapter 90C, as so appearing, is hereby further
2798 amended by striking out, in lines 61 and 62, inclusive, the words “chairman of the Massachusetts
2799 Department of Transportation,” and inserting in place thereof the words:- secretary of
2800 transportation or the secretary’s designee.

2801 SECTION 183. The first paragraph of section 2 of said chapter 90C, as so appearing, is
2802 hereby amended by adding the following 2 sentences:- The executive office of public safety and
2803 security shall promulgate rules and regulations establishing the standards required by this section
2804 for the issuance of electronic citations, including the proper equipment to be maintained by each
2805 department. In lieu of or in addition to issuing citation books, each police chief whose
2806 department issues citations electronically may authorize each police officer of the department
2807 who has been trained pursuant to the regulations promulgated pursuant to this section to issue
2808 citations electronically.

2809 SECTION 184. Said section 2 of said chapter 90C, as so appearing, is hereby further
2810 amended by striking out, in line 66, the words “by said police officer and by the violator” and
2811 inserting in place thereof the following words:- , manually or electronically, by the police officer.

2812 SECTION 185. The fourth paragraph of said section 2 of said chapter 90C, as so
2813 appearing, is hereby amended by striking out the last sentence.

2814 SECTION 186. Said section 2 of said chapter 90C, as so appearing, is hereby further
2815 amended by striking out, in line 96, the word “him”, and inserting in place thereof the following
2816 words:- the police officer; provided, however, that if a citation has been issued electronically, an
2817 electronic record shall be made and delivered to the police chief.

2818 SECTION 187. Said section 2 of said chapter 90C, as so appearing, is hereby further
2819 amended by inserting after the word “citation”, in line 104, the following words:- or, if issued
2820 electronically, shall retain the police department report of the issuance.

2821 SECTION 188. Said section 2 of said chapter 90C, as so appearing, is hereby further
2822 amended by inserting after the word “citations”, in line 106, the following words:- issued from a
2823 citation book.

2824 SECTION 189. Said section 2 of said chapter 90C, as so appearing, is hereby further
2825 amended by inserting after the word “registrar”, in line 108, the following words:- or, in the case
2826 of citations issued electronically alleging a civil motor vehicle infractions, shall ensure that such
2827 citations are electronically forwarded as required.

2828 SECTION 190. Said section 2 of said chapter 90C, as so appearing, is hereby further
2829 amended by inserting after the word “copies”, in line 110, the following words:- or electronic
2830 records.

2831 SECTION 191. Said section 2 of said chapter 90C, as so appearing, is hereby further
2832 amended by inserting after the word “citation”, in line 121, the following words:- issued from a
2833 citation book.

2834 SECTION 192. The last paragraph of said section 2 of said chapter 90C, as so appearing,
2835 is hereby amended by adding the following sentence:- If any record of a citation issued
2836 electronically is spoiled, mutilated or voided, the record of the electronic citation, to the extent it
2837 can be recovered, shall be endorsed with a full explanation thereof by the police officer voiding
2838 the electronic citation and it shall be forwarded to the registrar in a manner approved by the
2839 registrar and the officer shall be prepared to account for the void in an electronic audit trail.

2840 SECTION 193. Section 3 of said chapter 90C, as so appearing, is hereby amended by
2841 striking out, in line 37, the words “the back of.”

2842 SECTION 194. Said section 3 of said chapter 90C, as so appearing, is hereby further
2843 amended by striking out, in line 245, the word “and” and inserting in place thereof the following
2844 words:- , in a format acceptable to the district court, and.

2845 SECTION 195. The second paragraph of section 4 of said chapter 90C, as so appearing,
2846 is hereby amended by inserting after the second sentence the following sentence:- If an arrest is
2847 made and the citation is issued electronically, the notation of arrest shall be made on the printed
2848 copy and on any additional printed copies provided to the court and shall be made on the
2849 electronic record of the citation as agreed upon by the administrative justice of the district court
2850 and the registrar.

2851 SECTION 196. Section 27A of chapter 111 of the General Laws, as so appearing, is
2852 hereby amended by striking out, in line 1, the word “each” and inserting in place thereof the
2853 following words:- their respective boards of health and, in a city having a Plan E charter, by the

2854 affirmative vote of a majority of all members of the city council, in other cities, by a vote of the
2855 city council and approval of the mayor and, in a town, by a vote of the board of selectmen.

2856 SECTION 197. Section 27B of said chapter 111, as so appearing, is hereby amended by
2857 striking out, in line 5, the words “vote of a town at a regular annual town meeting” and inserting
2858 in place thereof the following words:- a vote of the board of selectmen.

2859 SECTION 198. Said section 27B of said chapter 111, as so appearing, is hereby further
2860 amended by striking out, in line 32, the words “at a town meeting” and inserting in place thereof
2861 the following:- by vote of the board of selectmen.

2862 SECTION 198A. Section 31 of said chapter 111, as so appearing, is hereby amended by
2863 inserting after the first paragraph the following paragraph:-

2864 In a municipality with a municipal agricultural commission established pursuant to
2865 section 8L of chapter 40, the board of health in that municipality shall, during the publication
2866 period, solicit and consider comments submitted by the commission on regulations that have an
2867 impact on farming or agriculture as defined in section 1A of chapter 128.

2868 SECTION 198B. The fourth paragraph of section 5 of chapter 121B of the General Laws,
2869 as appearing in the 2014 Official Edition, is hereby amended by adding the following sentence:-
2870 "If the department does not fill a vacancy in the position of that member within 120 days from
2871 the date that the vacancy is created, the board of selectmen shall appoint, in writing, a person by
2872 a majority vote to fill such vacancy for the unexpired term. In a city, the mayor shall appoint a
2873 person subject to confirmation by the city council for the unexpired term.

2874 SECTION 199. Section 22 of chapter 121B of the General Laws is hereby repealed.

2875 SECTION 200. Section 24 of said chapter 121B, as appearing in the 2014 Official
2876 Edition, is hereby amended by striking out, in lines 9 to 12, inclusive, the words “, without first
2877 obtaining a finding of financial feasibility from the emergency finance board described in section
2878 twenty-two, or the commission authorized to succeed to the function of said board under said
2879 section.”.

2880 SECTION 201. Section 3 of chapter 121C of the General Laws, as so appearing, is
2881 hereby amended by striking out, in lines 8 and 9, the words “a town at an annual town meeting or
2882 a special town meeting called for the purpose,” and inserting in place thereof the following
2883 words:- by the board of selectmen in a town.

2884 SECTION 202. Section 11 of said chapter 121C, as so appearing, is hereby amended by
2885 striking out the last sentence.

2886 SECTION 202A. Section 12 of chapter 138 of the General Laws, as appearing in the
2887 2014 Official Edition, is hereby amended by inserting after the words “during such meal;” in line
2888 24, the following words:- provided further, that the limitations relative to service and
2889 consumption in a tavern, club or war veterans organization licensed pursuant to this section shall
2890 not be deemed to preclude the holder of the tavern, club or war veterans license from allowing a
2891 patron, member or guest to retain and take off the premises only so much as may remain of a
2892 bottled wine purchased by that patron, member or guest in conjunction with a meal and not
2893 totally consumed by that patron, member or guest during the meal; provided further, that the
2894 bottle shall be resealed in accordance with regulations promulgated by the commission;.

2895 SECTION 203. Said section 12 of said chapter 138, as so appearing, is hereby further
2896 amended by striking out, in lines 79 to 81, inclusive, the words “, notwithstanding any limitation
2897 on the number of licenses the city or town is authorized to grant in section 17,” and inserting in
2898 place thereof the following words:- pursuant to the municipal plan as required by section 17

2899 SECTION 204. Said section 12 of said chapter 138, as so appearing, is hereby further
2900 amended by striking out, in lines 107 to 109, inclusive, the words “and irrespective of any
2901 limitation of number of licenses contained in section seventeen”.

2902 SECTION 205. The sixth paragraph of said section 12 of said chapter 138, as so
2903 appearing, is hereby amended by striking out the last sentence.

2904 **THERE IS NO SECTION 206**

2905 SECTION 207. Said section 12 of said chapter 138, as so appearing, is hereby further
2906 amended by adding the following 4 paragraphs:-

2907 All licenses issued under this section pursuant to a new license application that is filed
2908 after September 1, 2016 shall be nontransferable.

2909 If a license granted under this section is cancelled, revoked or no longer in use by the
2910 license holder, the license shall be returned physically, with all of the legal rights, privileges and
2911 restrictions pertaining thereto to the licensing authority.

2912 If a license holder closes or terminates the license holder’s business or sells or transfers
2913 such business, the license holder shall return the license physically, with all of the legal rights,
2914 privileges and restrictions pertaining thereto to the licensing authority and the licensing authority

2915 may then, in its discretion, grant that license to a qualified new applicant at a different location
2916 according to the standard for a new license.

2917 A license may be reissued by the licensing authority at the same location only if an
2918 applicant for the license files with the local licensing authority a letter from the department of
2919 revenue and any applicable government agency indicating that the license is in good standing
2920 with the department and applicable government agency and that all applicable taxes, payments,
2921 assessments and contributions for unemployment and health insurance have been paid. If a
2922 license granted under this section has been cancelled, revoked or no longer in use and was
2923 subsequently reissued to a new licensee at the same location and the prior licensee at that
2924 location was reported as delinquent under section 25, the name of the new licensee shall appear
2925 in the place and stead of the former licensee as of the date of the new license being issued unless
2926 the alcoholic beverages control commission otherwise orders in writing, for good cause, after a
2927 hearing with notice to all parties.

2928 SECTION 208. The first paragraph of section 14 of said chapter 138, as so appearing, is
2929 hereby amended by striking out the first sentence and inserting in place thereof the following
2930 sentence:- Special licenses for the sale of all alcoholic beverages or wines and malt beverages
2931 only, or any of them, may be issued, as determined by the municipality, by a local licensing
2932 authority to the responsible manager of an indoor or outdoor activity or enterprise or to the
2933 responsible manager of a nonprofit organization conducting an indoor or outdoor activity or
2934 enterprise.

2935 SECTION 209. Section 16A of said chapter 138, as so appearing, is hereby amended by
2936 striking out, in line 12, the word “so” and inserting in place thereof the following words:- as
2937 determined by a municipality to be.

2938 SECTION 210. Said section 16A of said chapter 138, as so appearing, is hereby further
2939 amended by striking out, in lines 15 and 16, the words “, to the extent that the same are issuable
2940 under section seventeen”.

2941 SECTION 211. Said section 16A of said chapter 138, as so appearing, is hereby further
2942 amended by striking out, in line 19, the words “for the purposes of section seventeen”.

2943 SECTION 212. Section 17 of said chapter 138, as so appearing, is hereby amended by
2944 striking out the introductory paragraph and inserting in place thereof the following paragraph:-

2945 Section 17. A city or town shall determine the number of all alcoholic beverages and
2946 wines and malt beverage licenses to be issued by its local licensing authority under sections 12,
2947 14 and 15F, including the number of seasonal licenses; provided, however, that for licenses
2948 issued under section 15, cities and towns may grant 1 such license for each population unit of
2949 5,000 or any additional fraction thereof but may, regardless of population, grant at least 2
2950 licenses under section 15.

2951 SECTION 212A. Said introductory paragraph of said section 17 of said chapter 138, as
2952 so appearing, is hereby further amended by striking out the first to ninth paragraphs, inclusive,
2953 and inserting in place thereof the following 2 paragraphs:-

2954 In a city or town that seeks to grant additional licenses, the city council, with the approval
2955 of the mayor, or the board of selectmen shall adopt a plan to determine the process for granting

2956 those additional licenses. At least 1 public hearing regarding the plan shall be conducted by the
2957 city council, board of selectmen or governing body of the city or town. The city or town shall
2958 notify the alcoholic beverages control commission of the public hearing. The governing body of
2959 a city or town shall hold a public hearing regarding a license application filed pursuant to this
2960 paragraph within 30 days after the date of the license application.

2961 SECTION 213. Said section 17 of said chapter 138 is hereby further amended by striking
2962 out, in line 316, as so appearing, the words “sections 12, 15” and inserting in place thereof the
2963 following word:- section 15.

2964 SECTION 214. Sections 17A to 17C, inclusive, of said chapter 138 are hereby repealed.

2965 SECTION 215. Section 29 of said chapter 138, as appearing in the 2014 Official Edition,
2966 is hereby amended by striking out, in lines 22 to 24, inclusive, the words “; but a license issued
2967 to a registered pharmacist under said section shall be included in computing the number of
2968 licenses that may be granted in any city or town as provided in section seventeen”.

2969 SECTION 216. Section 3A of chapter 139 of the General Laws, as so appearing, is
2970 hereby amended by striking out, in line 21, the words “for two years from the first day of
2971 October” and inserting in place thereof the following words:- , unless dissolved by payment or
2972 abatement, until such debt has been added to or committed as a tax pursuant to this section and,
2973 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,
2974 however, that if any such debt is not added to or committed as a tax pursuant to this section for
2975 the next fiscal year commencing after the filing of the statement, then the lien shall terminate on
2976 October 1 of the third year.

2977 SECTION 216A. Section 5 of chapter 141 of the General Laws, as so appearing, is
2978 hereby amended by striking out, in lines 5 to 7, inclusive, the words “ten nor more than one
2979 hundred dollars, and for a subsequent offence by a fine of not less than fifty nor more than five
2980 hundred dollars” and inserting in place thereof the following words:-\$1,000 and not more than
2981 \$1,500, for a second offence by a fine of not less than \$1,500 and not more than \$2,000 and for
2982 each subsequent offence by a fine of not less than \$2,000 and not more than \$2,500.

2983 SECTION 216B. Section 21A of chapter 147 of the General Laws, as appearing in the
2984 2014 Official Edition, is hereby amended by adding the following 2 sentences:-

2985 No person shall be determined to be too old for appointment as a cadet if the person was
2986 of a qualifying age at the time of application to a cadet program. Furthermore, an appointment to
2987 a cadet program shall not be terminated for age unless the cadet has completed 2 years of service.

2988 SECTION 217. Subsection (2) of section 44A of chapter 149 of the General Laws is
2989 hereby amended by striking out paragraphs (A) and (B), as amended by section 36 of chapter 10
2990 of the acts of 2015, and inserting in place thereof the following 2 paragraphs:-

2991 (A) Every contract or procurement for the construction, reconstruction, installation,
2992 demolition, maintenance or repair of a building by a public agency estimated to cost less than
2993 \$10,000 shall be obtained through the exercise of sound business practices as defined in section 2
2994 of chapter 30B. The public agency shall make and keep a record of each procurement that shall
2995 at least include the name and address of the person from whom the services were procured. A
2996 public agency that utilizes a vendor on a statewide contract procured through the operational

2997 services division or a blanket contract procured by the public agency pursuant to this subsection
2998 shall be deemed to have obtained the contract through sound business practices.

2999 (B) Every contract for the construction, reconstruction, installation, demolition,
3000 maintenance or repair of any building estimated to cost not less than \$10,000 but not more than
3001 \$50,000 shall be awarded to the responsible person offering to perform the contract at the lowest
3002 price. The public agency shall make public notification of the contract and shall seek written
3003 responses from at least 3 persons who customarily perform such work. The solicitation shall
3004 include a scope-of-work statement that defines the work to be performed and provides potential
3005 responders with sufficient information regarding the objectives and requirements of the public
3006 agency and the time period within which the work shall be completed. The public agency shall
3007 record the names and addresses of all persons from whom written responses were sought, the
3008 names of the persons submitting written responses and the date and amount of each written
3009 response. A public agency may utilize a vendor list established through a statewide contract
3010 procured through the operational services division to identify any person from whom it will seek
3011 written responses for the purposes of this paragraph. A public agency may also procure a
3012 blanket contract to establish a listing of vendors in certain defined categories of work that are
3013 under contract to provide services for multiple individual tasks of not more than \$50,000 each
3014 and from whom written responses will be sought. Any such blanket contract procured by the
3015 awarding authority shall be procured pursuant to either section 39M of chapter 30 or this section
3016 and sections 44B to 44J, inclusive, which are applicable to projects over \$50,000. For the
3017 purposes of this paragraph, “public notification” shall include, but not be limited to, posting at
3018 least 2 weeks before the time specified in the notification for the receipt of responses, the
3019 contract and scope-of-work statement: (i) on the website of the public agency; (ii) on the

3020 COMMBUYS system administered by the operational services division; (iii) in the central
3021 register published pursuant to section 20A of chapter 9; and (iv) in a conspicuous place in or near
3022 the primary office of the public agency; provided, however, that if the public agency obtains a at
3023 least 2 written responses from a vendor list established through a blanket contract or a statewide
3024 contract procured through the operational services division and the lowest of those written
3025 responses is deemed acceptable to the public agency, public notification shall not be required.

3026 SECTION 218. Said section 44A of said chapter 149, as appearing in the 2014 Official
3027 Edition, is hereby further amended by striking out, in line 75, the words “not less than \$25,000”
3028 and inserting in place thereof the following words:- more than \$50,000.

3029 SECTION 219. Said section 44A of said chapter 149 is hereby further amended by
3030 striking out, in line 76, as so appearing, the figure “\$100,000” and inserting in place thereof the
3031 following figure:- \$150,000.

3032 SECTION 220. Said section 44A of said chapter 149 is hereby further amended by
3033 striking out, in line 87, as so appearing, the figure “\$100,000” and inserting in place thereof the
3034 following figure:- \$150,000.

3035 SECTION 221. Section 44F of said chapter 149, as so appearing, is hereby amended by
3036 striking out, in line 6, the figure “\$20,000” and inserting in place thereof the following figure:-
3037 \$25,000.

3038 SECTION 222. Said section 44F of said chapter 149, as so appearing , is hereby further
3039 amended by striking out, in line 42, the words “ten thousand dollars” and inserting in place
3040 thereof the following figure:- \$25,000.

3041 SECTION 223. Section 44J of said chapter 149, as so appearing, is hereby amended by
3042 inserting after the word “project”, in line 16, the following words:- and on the COMMBUYS
3043 system administered by the operational services division.

3044 SECTION 223A. Chapter 164 of the General Laws is hereby amended by inserting after
3045 section 34B the following section:-

3046 Section 34C. A distribution company or a telephone company engaging in the process of
3047 removing an existing pole and installing a new pole that does not complete the transfer of wires
3048 to the new pole within 30 days from the date on which the company was notified through the
3049 National Joint Utilities Notification System or its successor service that the transfer of wires was
3050 necessary shall pay a fine of \$50 to the municipality where the existing pole is located for each
3051 day it fails to act, commencing 90 days from the date of notification. A distribution company or a
3052 telephone company responsible for the final removal of an existing pole following the transfer of
3053 wires that does not complete the removal of the pole from the site within 90 days from the date
3054 of notification shall pay a fine of \$200 to the municipality where the existing pole is located for
3055 each day it fails to act, commencing 90 days from the date of notification; provided, however,
3056 that for any approved commercial or industrial construction project, the completion of which is
3057 expected to take longer than one year, the company shall pay a fine of \$200 to the municipality
3058 where the existing pole is located for each day beyond 6 months after the date of installation of
3059 the new pole that the transfer of wires, all repairs and the removal of the existing pole from the
3060 site are not completed; and, provided further, that a distribution company or telephone company
3061 shall not transfer to its customers the cost associated with pole removal or fines for failure to
3062 transfer poles. A municipality that has placed an unlicensed attachment on an existing or new

3063 pole shall be prohibited from fining any distribution company or telephone company for failure
3064 to transfer attachments or remove such pole.

3065 SECTION 224. Chapter 217 of the General Laws is hereby amended by inserting after
3066 section 16 the following section:-

3067 Section 16A. The register in each county shall, upon the request in writing of the board of
3068 assessors of any city or town in the register's county, furnish the board with copies of petitions,
3069 formal and informal, pursuant to sections 3-301 and 3-402 of chapter 190B, for the probate of a
3070 will, for the appointment of a personal representative and for the adjudication of intestacy, filed
3071 in the county registry in relation to decedents whose domicile, as stated in the petition, was in the
3072 city or town of the board.

3073 The register may furnish the board with a list of such petitions that shall contain: (i) the
3074 name of decedent; (ii) decedent's date of death; (iii) the street address and city or town of the
3075 decedent as stated on the petition; (iv) the filing date of the petition; and (v) the docket number.

3076 SECTION 225. Section 21 of chapter 218 of the General Laws, as appearing in the 2014
3077 Official Edition, is hereby amended by inserting after the word "action", in line 8, the following
3078 words:- by a city or town under section 35 of chapter 60 for the collection of unpaid taxes on
3079 personal property or an action.

3080 SECTION 226. Said section 21 of said chapter 218, as so appearing, is hereby further
3081 amended by inserting after the word "action", in line 38, the following words:- by a city or town
3082 under said section 35 of said chapter 60 for the collection of unpaid taxes on personal property or
3083 an action.

3084 SECTION 227. Section 17 of chapter 268A of the General Laws, as so appearing, is
3085 hereby amended by adding the following paragraph:-

3086 This section shall not prevent a municipal employee from acting as an agent for, or
3087 performing services on behalf of, the employee’s municipality and any other governmental units,
3088 as described in section 4A of chapter 40, under an intermunicipal agreement pursuant to said
3089 section 4A of said chapter 40 or as otherwise provided by law provided that the employee is
3090 acting within the scope of the employee’s duties under the agreement or law.

3091 SECTION 228. Section 1 of chapter 74 of the acts of 1945 is hereby further amended by
3092 striking out the first paragraph, as appearing in section 215 of chapter 149 of the acts of 2004,
3093 and inserting in place thereof the following paragraph:-

3094 For purposes of this act, the term “board” shall mean the municipal finance oversight
3095 board as defined in section 1 of chapter 44A of the General Laws.

3096 SECTION 229. Section 2 of said chapter 74, as amended by section 1 of chapter 279 of
3097 the acts of 1960, is hereby further amended by striking out the first and second sentences and
3098 inserting in place thereof the following 2 sentences:- Any county, except Suffolk or Nantucket,
3099 if authorized by the county commissioners or any city or town, including the cities of Boston and
3100 Worcester, if authorized by a 2/3 vote, as defined in section 1 of chapter 44 of the General Laws,
3101 with the approval of the mayor in a city or the board of selectmen in a town or, in a district, with
3102 the approval of the prudential committee, may engage in any useful public works project in
3103 cooperation with the federal government in any program pursuant to any act or joint resolution of
3104 congress but only where the borrowing is approved by the board and the proper federal

3105 authorities have approved a grant or loan or a grant and loan therefor of federal money pursuant
3106 to any act or joint resolution of congress. Such approved projects shall be carried out in all
3107 respects subject to the act or joint resolution and to such terms, conditions, rules and regulations
3108 not inconsistent with applicable federal laws and regulations as the board may establish to ensure
3109 proper execution of such projects.

3110 SECTION 230. The first sentence of the fourth paragraph of section 15 of chapter 701 of
3111 the acts of 1960, as appearing in section 34 of chapter 359 of the acts of 2010, is hereby amended
3112 by striking out the figure “\$25,000” and inserting in place thereof the following figure:- \$50,000.

3113 SECTION 230A. Section 276 of chapter 165 of the acts of 2014 is hereby amended by
3114 striking out, in line 3, the figure “and 2017” and inserting in place thereof the following figures:-
3115 2017, 2018, 2019, and 2020.

3116 SECTION 231. Any city, town, district, municipal lighting plant or county that
3117 established an Other Post Employment Benefits Liability Trust Fund pursuant to section 20 of
3118 chapter 32B of the General Laws before the effective date of this act shall continue that fund
3119 under the terms originally established unless the city, town, district, municipal lighting plant or
3120 county reaccepts said section 20 of said chapter 32B after the effective date of this act.

3121 SECTION 232. On or after March 31, 2017, the number of licenses then authorized
3122 under section 17 of chapter 138 of the General Laws shall continue unless changed by the
3123 governing body of a city or town under said section 17 of said chapter 138.

3124 SECTION 233. On or before April 1, 2017, all telephone companies and distribution
3125 companies as defined by chapter 164 of the General Laws shall jointly prepare and file a report

3126 to the joint committee on telecommunications, utilities and energy and the joint committee on
3127 municipalities and regional government. The report shall include the following information as of
3128 December 31, 2016: (i) the number of double poles; (ii) double pole activity, including all
3129 attachments transferred during 2016; (iii) the number of unlicensed commercial and municipal
3130 attachments; (iv) the average number of days between the erection of the second pole and
3131 takedown of the original defective pole when there are no unlicensed attachments on the original
3132 pole; and (v) the average number of days between the erection of the second pole and the
3133 takedown of the defective pole when there is at least 1 unlicensed attachment on the original
3134 pole. The companies shall also report the results of any alternative programs to address the
3135 removal of double poles conducted from January 1, 2016 to December 31, 2016, inclusive,
3136 including the use of third parties or technology to facilitate the removal of attachments and
3137 double poles. The companies shall also provide a list of communities and municipal electric
3138 companies that participate in the statewide notification system utilized to facilitate the
3139 notification process for electronically alerting attachment owners to transfer and remove
3140 equipment attached to double poles.

3141 SECTION 234. The department of revenue shall conduct a study to determine the
3142 feasibility of updating or supplementing the annual estimates of the amount of state aid provided
3143 to municipalities in order to capture all forms of financial assistance provided by the
3144 commonwealth to municipalities. The study shall examine the feasibility of notifying each
3145 municipality of the: (i) fiscal impact of assistance provided to each municipality for programs not
3146 currently accounted for under section 25A of chapter 58 of the General Laws including, but not
3147 limited to, teacher retiree pension payments, public school military mitigation pursuant to section
3148 95 of chapter 71 of the General Laws, inserted by section 12 of chapter 284 of the acts of 2014,

3149 payments in lieu of taxes, water pollution abatement, kindergarten expansion grants and charter
3150 school reimbursement pursuant to subsection (gg) of section 89 of chapter 71 of the General
3151 Laws; (ii) total amount of state aid awarded to municipalities; and (iii) amount of such assistance
3152 received by each municipality. The department shall file the report with the clerks of the house
3153 and senate, the senate and house chairs of the committees on ways and means and the senate and
3154 house chairs of the joint committee on revenue not later than March 1, 2017.

3155 SECTION 234A. Notwithstanding any general or special law to the contrary, each
3156 secretary of an executive office shall evaluate the grant, loan and technical assistance programs
3157 administered under their respective offices for opportunities to promote, facilitate and implement
3158 intermunicipal cooperation, collaboration and regional service delivery at the local level. Not
3159 later than December 31, 2017, each secretary shall provide to the executive office for
3160 administration and finance the results of their evaluation identifying opportunities to leverage
3161 state resources to promote regional, efficient solutions to common problems.

3162 SECTION 234B. Notwithstanding any general or special law to the contrary, an
3163 executive agency which administers a program through which funding may be provided to
3164 municipalities and where regionalization may be feasible shall encourage municipal efficiencies
3165 by prioritizing applications for funds which come from municipalities that have developed a
3166 method by which to jointly and more efficiently use this funding.

3167 SECTION 234C. The operational services division shall review applicable procurement
3168 policies and regulations to facilitate the execution of contracts, where appropriate, between
3169 regional planning agencies and any executive office, department, agency, office, division, board,

3170 commission or institution within the executive branch to provide or receive services, facilities,
3171 staff assistance or money payments.

3172 SECTION 234D. There shall be a special commission to examine effective state
3173 licensure models for security and life safety systems. The commission shall investigate and
3174 study: (i) state laws affecting security and life safety systems, including, but not limited to,
3175 sections 3L and 3P of chapter 143, sections 57 to 61, inclusive, of chapter 147 and chapter 141,
3176 including definitions and exemptions; (ii) the effectiveness of policies and relevant case law in
3177 the oversight, licensure and uniform enforcement of the security and life safety systems industry;
3178 (iii) models adopted in other states; and (iv) best practices for ensuring comprehensive safety
3179 standards for installers of security and life safety systems, including local and national
3180 background checks. The special commission may conduct public hearings, forums or meetings to
3181 gather information.

3182 The commission shall include: 2 members of the senate, 1 of whom shall be appointed by
3183 the senate president and shall serve as co-chair and 1 of whom shall be appointed by the senate
3184 minority leader; 2 members of the house of representatives, 1 of whom shall be appointed by the
3185 speaker of the house and shall serve as co-chair and 1 of whom shall be appointed by the house
3186 minority leader; the secretary of public safety and security or a designee; the undersecretary for
3187 the office of consumer affairs and business regulation or a designee; the commissioner for the
3188 department of telecommunications and cable or a designee; the general counsel of the division of
3189 professional licensure or a designee; the executive director for the board of state examiners of
3190 electricians or a designee; 1 representative from the policy and government division of the office
3191 of the attorney general; 1 representative of the Massachusetts Chiefs of Police Association
3192 Incorporated; 1 representative of the Massachusetts Systems Contractors Association, Inc. who

3193 shall be licensed as a contractor in the commonwealth with a security system business licensed
3194 under chapter 147; 1 representative from the International Brotherhood of Electrical Workers,
3195 Local 103, who shall be a licensed electrician; 1 representative from the Massachusetts Electrical
3196 Contractors Association, who shall be a licensed contractor with a security system business
3197 licensed under chapter 147; 1 representative from the Massachusetts High Technology Council,
3198 Inc.; 1 representative from the New England Cable & Telecommunications Association, Inc.; 1
3199 representative from an incumbent local exchange carrier; 1 representative from the Electronic
3200 Security Association; 1 representative from the Cellular Telephone Industries Association; and 2
3201 representatives who shall be appointed by the governor, 1 of whom shall be from a
3202 telecommunications company regulated by the department of telecommunications and cable and
3203 1 of whom shall be a consumer who has experience contracting for security system services
3204 serving the commonwealth.

3205 The first meeting of the commission shall be convened by the co-chairs not later than 30
3206 days after the effective date of this act. The commission shall file a report and any
3207 recommendations, including proposed legislation, with the office of the governor and the clerks
3208 of the senate and house of representatives not later than December 31, 2016.

3209 SECTION 234E. A municipal agricultural commission established before the effective
3210 date of this act shall have the authority provided to municipal agricultural commissions in section
3211 8L of chapter 40 of the General Laws without further action to accept said section 8L of said
3212 chapter 40.

3213 SECTION 234F. Notwithstanding any special or general law to the contrary, the
3214 operational services division shall develop procedures allowing for the reduction of the cost of

3215 textbooks and other educational materials through methods including, but not limited to, bulk
3216 purchasing and statewide contracts for bulk purchasing for elementary and secondary public
3217 schools and for public institutions of higher education in accordance with 34 CFR 668.164.

3218 SECTION 234G. There shall be a special commission to study allowing municipalities to
3219 expand the hours of operation for licenses issued under section 12 of chapter 138. The study
3220 shall include, but not be limited to: (i) the impact of expanded hours of operation on: (A)
3221 surrounding neighborhoods; (B) public safety; and (C) economic activity; and (ii) the potential
3222 for establishing districts eligible for expanded hours of operation within a city or town. The
3223 commission shall include: the treasurer or a designee; the secretary of housing and economic
3224 development or a designee; the secretary of the Massachusetts Department of Transportation or a
3225 designee; 1 member who shall be from the Massachusetts Bay Transportation Authority advisory
3226 board; the executive director of the Massachusetts Municipal Association, Inc. or a designee; the
3227 secretary of public safety and security or a designee; and 5 members who shall be appointed by
3228 the governor, 2 of whom shall be license holders under said section 12 of said chapter 138 and 3
3229 of whom shall be residents of the commonwealth who are geographically and demographically
3230 diverse. The commission shall file its report with the clerks of the senate and house of
3231 representatives not later than December 31, 2016.

3232 SECTION 234H. For the purposes of this section, “manufactured home” shall mean a
3233 structure that: (i) is built in conformance with the manufactured home construction and safety
3234 standards under 24 CFR Part 3280; (ii) is transportable in 1 or more sections; (iii) is 8 body feet
3235 or more in width or 40 body feet or more in length in traveling mode or 320 or more square feet
3236 when erected on site; (iv) is designed to be used as a dwelling unit with or without a permanent

3237 foundation when connected to the required utilities; and (v) includes plumbing, heating, air
3238 conditioning and electrical systems in the manufactured home.

3239 The department of revenue shall conduct a study evaluating each manufactured housing
3240 community in the commonwealth to determine what percentage of resident households at each
3241 manufactured housing community would qualify for low or moderate income housing under
3242 chapter 40B of the General Laws.

3243 The department of revenue shall submit a written report detailing the results of its study
3244 with the clerks of the house and senate not more than 180 days after the effective date of this act.

3245 SECTION 235. Sections 79A to 79C, inclusive, shall apply to all funds held in trust
3246 under chapter 44B of the General Laws on or after the effective date of this act.

3247 SECTION 236. Sections 13, 94, 103 to 106, inclusive, 108, 114 to 116, inclusive, 120
3248 and 121 shall take effect on January 1, 2017.

3249 SECTION 237. Sections 28 and 29 shall apply to certifications for fiscal years beginning
3250 on or after July 1, 2017.

3251 SECTION 238. Sections 99, 100 and 224 shall take effect on January 1, 2018.

3252 SECTION 239. Sections 109, 111, 112 to 114, inclusive, and 130 to 132, inclusive, shall
3253 apply to taxes assessed for fiscal years beginning on or after July 1, 2016.

3254 SECTION 240. Sections 110, 124, 126, 127, 158, 177 and 178 shall apply to taxes or
3255 excises assessed for fiscal years beginning on or after July 1, 2017.

3256 SECTION 241. Sections 118, 119 and 138 shall apply to overlay raised under section 25
3257 of chapter 59 of the General Laws for any fiscal year before or after the effective date of this act.