

HOUSE No. 4930

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, October 15, 2018.

The committee on Ways and Means, to whom was referred the message from His Excellency the Governor recommending legislation relative to making appropriations for Fiscal Year 2018 to provide for supplementing certain existing appropriations and for certain other activities and projects (House, No. 4758), reports, in part, recommending that the accompanying bill ought to pass (House, No. 4930) [Total Appropriation: \$540,353,183.00].

For the committee,

JEFFREY SÁNCHEZ.

HOUSE No. 4930

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act making appropriations for fiscal year 2018 to provide for supplementing certain existing appropriations and for certain other activities and projects.

Whereas, The deferred operation of this act would tend to defeat its purpose, which are forthwith to make supplemental appropriations for fiscal year 2018 and to make certain changes in law, each of which is immediately necessary to carry out those appropriations or to accomplish other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

1 SECTION 1. To provide for supplementing certain items in the general appropriation act
2 and other appropriation acts for fiscal year 2018, the sums set forth in section 2 are hereby
3 appropriated from the General Fund unless specifically designated otherwise in this act or in
4 those appropriation acts, for the several purposes and subject to the conditions specified in this
5 act or in those appropriation acts, and subject to the laws regulating the disbursement of public
6 funds for the fiscal year ending June 30, 2018. These sums shall be in addition to any amounts
7 previously appropriated and made available for the purposes of those items. These sums shall be
8 made available until June 30, 2019.

9 SECTION 2.

10	DISTRICT ATTORNEYS	
11	Bristol District Attorney	
12	0340-0998.....	\$19,314
13	Berkshire District Attorney	
14	0340-1198.....	\$14,000
15	SECRETARY OF THE COMMONWEALTH	
16	0521-0000.....	\$276,514
17	0540-1300	\$254,432
18	EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE	
19	Bureau of the State House	
20	1102-3331	\$82,000
21	Department of Revenue	
22	1232-0100.....	\$20,000,000
23	1232-0200.....	\$275,000
24	Reserves	
25	1599-0014.....	\$5,000,000
26	1599-0093.....	\$10,000,000

27	1599-0999.....	\$480,000
28	1599-3856.....	\$400,000
29	1599-4448.....	\$19,100,000
30	1599-8910.....	\$28,576,186
31	Human Resources Division	
32	1750-0100.....	\$605,211
33	EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS	
34	Office of the Secretary of Energy and Environmental Affairs	
35	2030-1000.....	\$380,287
36	Department of Conservation and Recreation	
37	2820-2000.....	\$585,162
38	EXECUTIVE OFFICE OF EDUCATION	
39	Department of Early Education and Care	
40	3000-1020	\$500,000
41	EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES	
42	Office of the Secretary	
43	4000-0700.....	\$135,026,377

44	Massachusetts Rehabilitation Commission	
45	4120-3000.....	\$10,100,000
46	Department of Public Health	
47	4510-0600.....	\$150,000
48	Department of Children and Families	
49	4800-0041.....	\$2,386,679
50	EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT	
51	Department of Labor Standards	
52	7003-0200.....	\$179,000
53	EXECUTIVE OFFICE OF EDUCATION	
54	Department of Elementary and Secondary Education	
55	7061-9408.....	\$5,000,000
56	Department of Higher Education	
57	7066-0021.....	\$705,395
58	EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY	
59	Office of the Secretary of Public Safety and Security	
60	8000-0600.....	\$867,500

61	8000-1700.....	\$75,000
62	Department of Criminal Justice Information Services	
63	8000-0110.....	\$1,098,750
64	Department of State Police	
65	8100-0515.....	\$5,799,601
66	8100-1004.....	\$3,106,756
67	Municipal Police Training Committee	
68	8200-0200.....	\$40,000
69	Military Division	
70	8700-1150.....	\$5,920,610
71	Parole Board	
72	8950-0001.....	\$3,692,436
73	LEGISLATURE	
74	Senate	
75	9500-0000	\$2,000,000
76	MASSACHUSETTS DEPARTMENT OF TRANSPORTATION	
77	Department of Transportation	

78 1595-6368..... \$36,097,980
79 Commonwealth Transportation Fund.....100%

80 SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to
81 provide for an alteration of purpose for current appropriations, and to meet certain requirements
82 of law, the sums set forth in this section are hereby appropriated from the General Fund unless
83 specifically designated otherwise in this section, for the several purposes and subject to the
84 conditions specified in this section, and subject to the laws regulating the disbursement of public
85 funds for the fiscal year ending June 30, 2018. These sums shall be made available until June
86 30, 2019.

87 SECRETARY OF THE COMMONWEALTH

88 0521-0002 To implement early voting in the commonwealth for the November 6,
89 2018 state election as required by section 25B of chapter 54 of the General Laws.. \$2,500,000

90 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

91 Reserves

92 1599-2018 For a reserve to provide extraordinary relief from the impacts of the
93 September 13, 2018 natural gas explosions that occurred in the city of Lawrence, the town of
94 Andover and the town of North Andover, including, but not limited to, costs of commonwealth
95 personnel and overtime expenses, immediate living and medical costs, and costs incurred by
96 political subdivisions of the commonwealth; provided, that the secretary of administration and
97 finance may transfer from this item to other items of appropriation and allocations thereof for
98 fiscal years 2018 and 2019 amounts necessary to meet these costs where the amounts otherwise

99 available are insufficient for the purpose, in accordance with a transfer plan which shall be filed
100 in advance with the house and senate committees on ways and means; provided further, that
101 amounts expended from this item shall be reimbursed by the party deemed responsible for the
102 explosions, whether obtained through fine, penalty, settlement, voluntary contribution or any
103 other form of recovery allowed under state or federal law.....\$10,000,000

104 1599-4449 For a reserve for collective bargaining and related labor costs; provided, that
105 funds shall be used for fiscal year 2017, 2018 and 2019 costs of contracts once validated
106 pursuant to section 7 of chapter 150 of the General Laws; provided further, that up to 1 per cent
107 of the total appropriation may be used for non-union pay increases; and provided further, that the
108 secretary of administration and finance shall file a report with the house and senate committees
109 on ways and means not more than 10 days after any transfer or spending from this reserve
110 \$81,400,000

111 Human Resources Division

112 1750-0928 For the cost to revalidate civil service exams, including police and fire
113 medical standards, and to lease or rent space for the purpose of administering the civil service
114 physical abilities tests..... \$375,000

115 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

116 Department of Public Health

117 4590-1504 For a neighborhood-based gun and violent crime prevention pilot program
118 for targeted work with out-of-school youth and young adults aged 17 to 24, inclusive, intended to
119 prevent gun violence and other violent crime in neighborhoods and municipalities with the

120 highest rates of violent crime in the commonwealth; provided, that funds shall be awarded in
121 consultation with the executive office of public safety and the department of elementary and
122 secondary education; provided further, that funds shall be awarded to non-profit, community-
123 based organizations located in and serving high risk youth in eligible communities; provided
124 further, that preference shall be given to organizations that have: (i) demonstrated street outreach
125 capacity, (ii) effective partnerships with neighborhood health and human services agencies,
126 including mental health providers, and with schools and other local educational institutions and
127 (iii) clearly outlined a comprehensive plan in support of continued or expanded collaboration
128 efforts with such partners; provided further, that eligible expenses for such grants shall include,
129 but not be limited to: case workers, mental health counselors, academic supports and other
130 research-based practices and related support services; provided further, that the department shall
131 ensure that every grant recipient establishes measurable outcomes in its comprehensive plan and
132 provides data related to those outcomes that demonstrate program success; provided further, that
133 preference shall be given to proposals that demonstrate coordination with programs and services
134 funded through items 4000-0005, 7061-0010 and 7061-9612; provided further, that the
135 department shall submit a report not later than March 1, 2019 to the executive office for
136 administration and finance, the joint committee on public health, the joint committee on public
137 safety and homeland security, the joint committee on education and the house and senate
138 committees on ways and means detailing the awarding of grants and details of anticipated
139 contracts by district; provided further, that the department shall further report on the
140 effectiveness of the program, including but not limited to: (i) any measurable data-driven results,
141 (ii) which strategies and collaborations have most effectively reduced gun and other violence in
142 the grantee neighborhoods, (iii) how spending through this item has been aligned with spending

143 from items 4000-0005, 7061-0010, and 7061-9612 in ways that enhance public safety while
 144 avoiding programmatic duplication and (iv) what efforts have been taken by the non-profit
 145 community and municipalities to ensure the long term viability of the reforms funded by the pilot
 146 program; and provided further, that copies of the report shall be provided to: (i) the house and
 147 senate chairs of the joint committee on public safety and homeland security, the joint committee
 148 on public health and the joint committee on education, and (ii) the chairs of the house and senate
 149 committees on ways and means not later than September 1,
 150 2019..... \$10,000,000

151 EXECUTIVE OFFICE OF LABOR

152 Department of Family and Medical Leave

153 7003-0300 For the department of family and medical leave..... \$1,500,000

154 EXECUTIVE OFFICE OF EDUCATION

155 Office of the Secretary

156 7009-6800 For an infrastructure grant program to assist public schools in enhancing
 157 safety and security measures; provided, that grants shall be administered by the executive office
 158 of education in coordination with the executive office of public safety and security, the executive
 159 office of health and human services and the Massachusetts school building authority; provided
 160 further, that the grants shall be used for retrofitting and upgrading school buildings with safety
 161 and security enhancements including, but not limited to, classroom door locks, security cameras
 162 or active shooter detection systems; provided further, that the department shall make efforts to
 163 notify all public school districts of said program; provided further, that criteria shall be

164 established to prioritize those schools most in need of infrastructure improvements related to
165 safety and security and most in need of financial assistance for implementing said improvements;
166 and provided further, that the executive office of education shall submit a report, not later than
167 March 1, 2019 to the executive office for administration and finance and the house and senate
168 committees on ways and means detailing the awarding of grants and the expected use of said
169 grants.....\$7,500,000

170 Department of Elementary and Secondary Education

171 7061-0010 For a grant program to assist public school districts in contracting with
172 licensed community-based mental and behavioral health service providers for services in public
173 schools; provided, that said program shall be administered by the department of elementary and
174 secondary education in coordination with the executive office of health and human services;
175 provided further, that the department shall make efforts to notify all public school districts of
176 said program; provided further, that the department shall prioritize grant applications submitted
177 by school districts with limited access to mental and behavioral health services and limited
178 existing financial resources; provided further, that the department shall prioritize grant
179 applications submitted by school districts that have created action plans based on the safe and
180 supportive school framework, or whose applications are consistent with infrastructure and
181 coordination efforts linking schools to community-based resources in accordance with item
182 7061-9612; provided further, that grants may be expended to assist school districts in connecting
183 students with community-based services to maximize coordination with service providers and
184 establish more comprehensive continuums of care; provided further, that grants may be
185 expended to support increased professional development opportunities for public school
186 employees to identify students in need of mental and behavioral health support; and provided

187 further, that the department shall submit a report to the executive office for administration and
188 finance and the house and senate committees on ways and means not later than March 1, 2019 on
189 the awarding of grants and details of anticipated contracts, by school
190 district..... \$7,500,000

191 EXECUTIVE OFFICE OF PUBLIC SAFETY

192 Department of Correction

193 8900-0003 For the purposes of implementing mandated reforms to mental and behavioral
194 health and residential treatment related to the department of correction in chapter 69 of the acts
195 of 2018; provided, that these funds may be expended for contracted service providers
196 specializing in relevant areas, including, but not limited to, behavioral health and residential
197 treatment; provided further, that said funds shall only be expended in the AA or DD object
198 classes if said funds are to be utilized for counselors, teachers, mental health personnel, medical
199 personnel or additional legal staff\$3,602,848

200 8900-0976 For the expenses of hiring, equipping and training department of
201 correction recruits..... \$9,336,000

202 SECTION 2C.I. For the purpose of making available in fiscal year 2019 balances of
203 appropriations which otherwise would revert on June 30, 2018, the unexpended balances of the
204 appropriations listed below, not to exceed the amount specified below for each item, are hereby
205 re-appropriated for the purposes of and subject to the conditions stated for the corresponding
206 item in section 2 of chapter 47 of the acts of 2017. However, for items which do not appear in
207 said section 2 of the general appropriation act, the amounts in this section are re-appropriated for
208 the purposes of and subject to the conditions stated for the corresponding item in section 2 or 2A

209 of this act or in prior appropriation acts. Amounts in this section are re-appropriated from the
210 fund or funds designated for the corresponding item in said section 2 of said chapter 47;
211 provided, however, that for items which do not appear in said section 2 of said chapter 47, the
212 amounts in this section are re-appropriated from the fund or funds designated for the
213 corresponding item in section 2 through 2E of this act or in prior appropriation acts. The
214 unexpended balance of each appropriation in the Massachusetts management accounting and
215 reporting system with a secretariat code of 01 or 17 is hereby re-appropriated for the purposes of
216 and subject to the conditions stated for the corresponding item in said section 2 of said chapter
217 47. The sums reappropriated in this section shall be in addition to any amounts available for said
218 purposes.

219 DISTRICT ATTORNEYS

220 Northwestern District Attorney

221 0340-0600.....\$77,068

222 OFFICE OF THE CHILD ADVOCATE

223 0930-0100.....\$94,103

224 CANNABIS CONTROL COMMISSION

225 Cannabis Control Commission

226 1070-0840.....\$500,000

227 1070-0841.....\$2,000,000

228 HEALTH POLICY COMMISSION

229	1450-1200.....	\$550,000
230	EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE	
231		
232	Reserves	
233	1599-0054.....	\$952,593
234	1599-0999.....	\$95,655
235	1599-3384.....	\$1,911,624
236	EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS	
237	Department of Fish and Game	
238	2330-0300.....	\$1,000,000
239	EXECUTIVE OFFICE OF EDUCATION	
240	Department of Early Education and Care	
241	3000-3060.....	\$3,662,278
242	3000-4060.....	\$15,693,872
243	CENTER FOR HEALTH INFORMATION AND ANALYSIS	
244	4100-0060.....	\$292,764
245	EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES	

246	Department of Veterans Services	
247	1410-0022.....	\$100,000
248	Department of Youth Services	
249	4200-0300.....	\$1,000,000
250	Department of Mental Health	
251	5046-0000.....	\$300,000
252	EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT	
253	Department of Housing and Community Development	
254	7004-0099.....	\$408,763
255	7004-0100.....	\$12,788
256	7004-0101.....	\$166,904
257	7004-0102.....	\$30,875
258	Massachusetts Marketing Partnership	
259	7008-0900.....	\$800,000
260	EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT	
261	Office of the Secretary	
262	7003-0100.....	\$150,000

263	EXECUTIVE OFFICE OF EDUCATION	
264	Department of Higher Education	
265	7066-0000.....	\$75,000
266	7510-0200	\$1,200,091

267 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

268	Office of the Secretary	
269	8000-0600.....	\$75,000

270 Department of Correction

271	8900-0010.....	\$281,535
272	Parole Board	
273	8950-0001.....	\$79,347

274 SHERIFFS

275	Middlesex Sheriff's Department	
276	8910-0107.....	\$250,000

277 SECTION 2C.II. For the purpose of making available in fiscal year 2019 balances of
 278 retained revenue and intragovernmental chargeback authorizations which otherwise would revert
 279 on June 30, 2018, the unexpended balances of the authorizations listed below, not to exceed the
 280 amount specified below for each item, are hereby re-authorized for the purposes of and subject to

281 the conditions stated for the corresponding item in section 2 or section 2B of chapter 47 of the
282 acts of 2017. However, for items which do not appear in said section 2 or said section 2B of said
283 chapter 47, the amounts in this section are re-authorized for the purposes of and subject to the
284 conditions stated for the corresponding item in section 2, 2A or 2B of this act or in prior
285 appropriation acts. Amounts in this section are re-authorized from the fund or funds designated
286 for the corresponding item in said section 2 or said section 2B of the general appropriation act;
287 however, for items which do not appear in said section 2 or said section 2B of the general
288 appropriation act, the amounts in this section are re-authorized from the fund or funds designated
289 for the corresponding item in section 2, 2A or 2B of this act or in prior appropriation acts. The
290 sums re-authorized in this section shall be in addition to any amounts available for those
291 purposes.

292 OFFICE OF THE STATE COMPTROLLER

293 1000-0601.....\$219,433

294 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

295 Human Resources Division

296 1750-0102.....\$125,000

297 1750-0600.....\$57,897

298 Operational Services Division

299 1775-0800.....\$60,000

300 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

301	Department of Veterans Services	
302	1410-0018.....	\$250,000
303	Chelsea Soldiers Home	
304	4180-1100.....	\$100,000
305	Holyoke Soldiers Home	
306	4190-0300.....	\$160,000
307	4190-1100.....	\$750,000

308 SECTION 2E. The sums set forth in this section are hereby appropriated for transfer
309 from the General Fund to the trust funds named within each item, unless specifically designated
310 otherwise in this section, for the purposes and subject to the conditions specified in this section
311 and subject to the laws regulating the disbursement of public funds for the fiscal year ending
312 June 30, 2018. Notwithstanding section 19A of chapter 29 of the General Laws, any transfer
313 under this section shall be made by the comptroller, effective June 30, 2018.

314 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

315 Reserves

316 1595-9168 For an operating transfer to the Social Innovation Financing Trust Fund
317 established under section 35VV of chapter 10 of the General Laws to hold funds in support of
318 pay for success contracts, under the requirements of said section 35VV of said chapter
319 10....\$10,924,651

320 MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

321 Department of Transportation

322 1595-6386 For an operating transfer to the Massachusetts Transportation Trust Fund,
323 established pursuant to section 4 of chapter 6C of the General Laws for grants to municipalities
324 for the construction, reconstruction, maintenance or improvement of municipal ways; provided,
325 that said grants shall be distributed in a manner consistent with apportionments through chapter
326 90 of the General Laws\$40,000,000

327 Commonwealth Transportation Fund.....100%

328 SECTION 3. Section 35FFF of chapter 10 of the General Laws, inserted by section 1 of
329 chapter 91 of the acts of 2018, is hereby repealed.

330 SECTION 4 Said chapter 10 is hereby further amended by inserting after section
331 35KKK, inserted by section 3 of chapter 209 of the acts of 2018, the following section:-

332 Section 35LLL. There shall be a Garden of Peace Trust Fund which shall be expended,
333 without further appropriation, for the operation of the Garden of Peace. The fund shall consist of
334 any monies authorized by a court to be transferred to the fund from the Garden of Peace, Inc. and
335 all revenues received by the commonwealth from public and private sources as gifts, grants and
336 donations to support and maintain the Garden of Peace. Any balance in the fund at the end of a
337 fiscal year shall not revert to the General Fund but shall remain available for expenditure in
338 subsequent years. No expenditure made from the fund shall cause the fund to become deficient at
339 any point during a fiscal year.

340 SECTION 5. Section 2SSSS of chapter 29 of the General Laws, as appearing in the 2016
341 Official Edition, is hereby amended by striking out, in line 6, the first time it appears, the word
342 “and”.

343 SECTION 6. Said section 2SSSS of said chapter 29, as so appearing, is hereby further
344 amended by inserting after the word “waiver”, in line 9, the following words:- ; and (iii) provide
345 for other federally-approved delivery system reform incentive program purposes.

346 SECTION 7. Section 1 of chapter 62 of the General Laws, as so appearing, is hereby
347 amended by striking out, in line 9, the figure, “530” and inserting in place thereof the following
348 figures:- 529A, 530, 951, 951A, 959, 961.

349 SECTION 8. Subsection (e) of said section 1 of said chapter 62, as so appearing, is
350 hereby amended by adding the following sentence:- Amounts included in federal gross income
351 pursuant to sections 951 and 951A of the Code shall be treated as dividends under this chapter.

352 SECTION 9. The definition of “Net income” in section 1 of chapter 63 of the General
353 Laws, as so appearing, is hereby amended by inserting after the fifth sentence the following
354 sentence:- For purposes of this definition, amounts included in federal gross income pursuant to
355 sections 951 and 951A of the Code shall be treated as dividends received.

356 SECTION 10. Said section 1 of said chapter 63, as so appearing, is hereby further
357 amended by striking out, in line 199, the word “or”.

358 SECTION 11. Said section 1 of said chapter 63, as so appearing, is hereby further
359 amended by inserting after the figure “2009”, in line 203, the following words:- ; or.

360 SECTION 12. The definition of “Net income” in said section 1 of said chapter 63, as so
361 appearing, is hereby further amended by adding the following clause:-

362 (g) the deductions allowed by sections 245A, 250, and 965(c) of the Code.

363 SECTION 13. Section 2A of said chapter 63, as so appearing, is hereby amended by
364 adding the following subsection:-

365 (h) For purposes of this section, dividends that are deemed to be received from an entity,
366 including amounts included in federal gross income pursuant to sections 951 or 951A of the
367 Code, shall not be considered receipts.

368 SECTION 14. Paragraph 4 of section 30 of said chapter 63, as so appearing, is hereby
369 amended by inserting after the third sentence the following sentence:- For purposes of this section
370 and subsection (a) of section 38, the term “dividend” shall include but not be limited to amounts
371 included in federal gross income pursuant to sections 951 and 951A of the Code.

372 SECTION 15. Paragraph 4 of said section 30 of said chapter 63, as so appearing, is
373 hereby further amended by adding the following clause:-

374 (viii) the deductions allowed by sections 245A, 250, and 965(c) of the Code.

375 SECTION 16. Section 32B of said chapter 63, as so appearing, is hereby amended by
376 inserting after the word “chapter”, in line 176, the following words:- , taking into account
377 subsection (h) of section 2A,.

378 SECTION 17. Clause (5) of the third paragraph of subsection (f) of section 38 of said
379 chapter 63, as amended by chapter 55 of the acts of 2017, is hereby further amended by striking
380 out the second paragraph and inserting in place thereof the following paragraph:-

381 For the purposes of this subsection: (1) in the case of sales, other than sales of tangible
382 personal property, if the state or states to which sales should be assigned cannot be determined, it
383 shall be reasonably approximated; (2) in the case of sales other than sales of tangible personal
384 property if the taxpayer is not taxable in a state to which a sale is assigned, or if the state or states
385 to which such sales should be assigned cannot be determined or reasonably approximated, such
386 sale shall be excluded from the numerator and denominator of the sales factor; (3) the
387 corporation shall be considered to be taxable in the state of the purchaser if tangible personal
388 property is delivered or shipped to a purchaser in a foreign country; (4) sales of tangible personal
389 property to the United States government or any agency or instrumentality thereof for purposes
390 of resale to a foreign government or any agency or instrumentality thereof are not sales made in
391 the commonwealth; (5) in the case of sale, exchange or other disposition of a capital asset, as
392 defined in paragraph (m) of section 1 of chapter 62, used in a taxpayer's trade or business,
393 including a deemed sale or exchange of such asset, "sales" shall be measured by the gain from
394 the transaction; (6) "security" shall mean any interest or instrument commonly treated as a
395 security as well as other instruments which are customarily sold in the open market or on a
396 recognized exchange, including, but not limited to, transferable shares of a beneficial interest in
397 any corporation or other entity, bonds, debentures, notes and other evidences of indebtedness,
398 accounts receivable and notes receivable, cash and cash equivalents including foreign currencies
399 and repurchase and futures contracts; (7) in the case of a sale or deemed sale of a business, the
400 term "sales" shall not include receipts from the sale of the business "goodwill" or similar
401 intangible value, including, without limitation, "going concern value" and "workforce in place";
402 (8) to the extent authorized under the life sciences tax incentive program established by section 5
403 of chapter 23I, a certified life sciences company may be deemed a research and development

404 corporation for purposes of exemptions under chapters 64H and 64I; (9) in the case of a business
405 deriving receipts from operating a gaming establishment or otherwise deriving receipts from
406 conducting a wagering business or activity, income-producing activity shall be considered to be
407 performed in the commonwealth to the extent that the location of wagering transactions or
408 activities that generated the receipts is in the commonwealth; (10) in the case of a business
409 deriving receipts from operating a marijuana establishment or otherwise deriving receipts from
410 conducting a marijuana business or activity, income-producing activity shall be considered to be
411 performed in the commonwealth to the extent that the location of marijuana transactions or
412 activities that generated the receipts is in the commonwealth; and (11) dividends that are deemed
413 to be received from an entity, including amounts included in federal gross income pursuant to
414 sections 951 or 951A of the Code, shall not be considered “sales”.

415 SECTION 18. Said clause (5) of said third paragraph of said subsection (f) of said
416 section 38 of said chapter 63 is hereby further amended by striking out the second paragraph,
417 inserted by section 17 of this act, and inserting in place thereof the following paragraph:-

418 For the purposes of this subsection: (1) in the case of sales, other than sales of tangible
419 personal property, if the state or states to which sales should be assigned cannot be determined, it
420 shall be reasonably approximated; (2) in the case of sales other than sales of tangible personal
421 property if the taxpayer is not taxable in a state to which a sale is assigned, or if the state or states
422 to which such sales should be assigned cannot be determined or reasonably approximated, such
423 sale shall be excluded from the numerator and denominator of the sales factor; (3) the
424 corporation shall be considered to be taxable in the state of the purchaser if tangible personal
425 property is delivered or shipped to a purchaser in a foreign country; (4) sales of tangible personal
426 property to the United States government or any agency or instrumentality thereof for purposes

427 of resale to a foreign government or any agency or instrumentality thereof are not sales made in
428 the commonwealth; (5) in the case of sale, exchange or other disposition of a capital asset, as
429 defined in paragraph (m) of section 1 of chapter 62, used in a taxpayer's trade or business,
430 including a deemed sale or exchange of such asset, "sales" shall be measured by the gain from
431 the transaction; (6) "security" shall mean any interest or instrument commonly treated as a
432 security as well as other instruments which are customarily sold in the open market or on a
433 recognized exchange, including, but not limited to, transferable shares of a beneficial interest in
434 any corporation or other entity, bonds, debentures, notes and other evidences of indebtedness,
435 accounts receivable and notes receivable, cash and cash equivalents including foreign currencies
436 and repurchase and futures contracts; (7) in the case of a sale or deemed sale of a business, the
437 term "sales" shall not include receipts from the sale of the business "goodwill" or similar
438 intangible value, including, without limitation, "going concern value" and "workforce in place";
439 (8) in the case of a business deriving receipts from operating a gaming establishment or
440 otherwise deriving receipts from conducting a wagering business or activity, income-producing
441 activity shall be considered to be performed in the commonwealth to the extent that the location
442 of wagering transactions or activities that generated the receipts is in the commonwealth; (9) in
443 the case of a business deriving receipts from operating a marijuana establishment or otherwise
444 deriving receipts from conducting a marijuana business or activity, income-producing activity
445 shall be considered to be performed in the commonwealth to the extent that the location of
446 marijuana transactions or activities that generated the receipts is in the commonwealth; and (10)
447 dividends that are deemed to be received from an entity, including amounts included in federal
448 gross income pursuant to sections 951 or 951A of the Code, shall not be considered "sales".

449 SECTION 19. Subsection (d) of section 24G of chapter 90 of the General Laws, as
450 appearing in section 37 of chapter 69 of the acts of 2018, is hereby amended by striking out the
451 figure “10” and inserting in place thereof the following figure:- 15.

452 SECTION 20. Subsection (7) of section 24A of chapter 94C, as appearing in section 44
453 of chapter 208 of the acts of 2018, is hereby amended by inserting, after the word “general”, the
454 following words:- or a district attorney.

455 SECTION 21. Section 224 of chapter 111 of the General Laws, as appearing in the 2016
456 Official Edition, is hereby amended by striking out, in line 48, the word “annually” and inserting
457 in place thereof the following word:- biennially.

458 SECTION 22. Section 97 of chapter 127 of the General Laws, as appearing in the 2016
459 Official Edition, is hereby amended by striking out, in line 6, the words “state prison” and
460 inserting in place thereof the following words:- Massachusetts Correctional Institution, Cedar
461 Junction.

462 SECTION 23. The first paragraph of section 58A of chapter 151A of the General Laws,
463 as so appearing, is hereby amended by adding the following sentence:- For the purpose of
464 accommodating timing discrepancies between the receipt of revenues and related expenditures,
465 the commissioner may incur expenses, after written approval from the secretary of
466 administration and finance, and the comptroller shall certify for payment, amounts not to exceed
467 the most recent revenue estimate as certified by the commissioner, as reported in the state
468 accounting system.

469 SECTION 24. Section 70C of chapter 277 of the General Laws, as most recently
470 amended by section 205 of chapter 69 of the acts of 2018, is hereby further amended by striking

471 out the second sentence and inserting in place thereof the following sentence:- This section shall
472 not apply to the offenses in sections 22F, 24, 24D, 24G, 24L and 24N of chapter 90, sections 8,
473 8A and 8B of chapter 90B, sections 34, 36, 39, 51A, 51E, 51F, 55, 63 and 63A of chapter 119,
474 chapter 119A, chapter 209, chapter 209A, chapter 265, section 25 of chapter 266, sections 1, 2,
475 3, 6, 6A, 6B, 8B, 13, 13A, 13B, 13C, 14, 14B, 15, 15A, 16, 17, 18, 19, 20, 23, 28, 31 and 36 of
476 chapter 268, chapter 268A, sections 10, 10A, 10C, 10D, 10E, 11B, 11C, 11E, 12, 12A, 12B, 12D
477 and 12E of chapter 269 and sections 1, 2, 3, 4, 4A, 4B, 6, 7, 8, 12, 13, 16, 28, 29A and 29B of
478 chapter 272.

479 SECTION 25. Section 38 of chapter 46 of the acts of 2013 is hereby repealed.

480 SECTION 26. Said chapter 46 is hereby further amended by striking out section 87 and
481 inserting in place thereof the following section:-

482 SECTION 87. Sections 56 and 57 shall take effect on December 31, 2018.

483 SECTION 27. Section 2 of chapter 47 of the acts of 2017 is hereby amended by striking
484 out item 1599-3557.

485 SECTION 28. Item 4000-0641 of said section 2 of said chapter 47 is hereby amended by
486 striking out words "March 1" and inserting in place thereof the following:- December 31.

487 SECTION 29. Item 4400-1001 of said section 2 of said chapter 47 is hereby amended by
488 adding the following words:- ; and provided further, that funding for this grant program shall be
489 made available until June 30, 2019.

490 SECTION 30. Item 4800-0038 of said section 2 of said chapter 47 is hereby amended by
491 inserting after the word “Amherst” the following words:- ; provided further, that funding for this
492 program shall be made available until June 30, 2019.

493 SECTION 31. Item 5920-3020 of said section 2 of said chapter 47 is hereby amended by
494 striking out the words “Community First Trust Fund... 100%” and inserting in place thereof, the
495 following words:-

496 General Fund.....15%

497 Community First Trust Fund.....85%

498 SECTION 32. Item 7010-0005 of said section 2 of said chapter 47 is hereby amended by
499 inserting after the words “Clarksburg Elementary School” the following words:- ; provided
500 further, that funding for said elementary school shall be made available until June 30, 2019.

501 SECTION 33. Item 7061-9408 of said section 2 of said chapter 47 is hereby amended by
502 inserting after the words “Chelsea Public Schools” the following words:- ; provided further, that
503 funds for said worker shall be made available until June 30, 2019.

504 SECTION 34. Subsection (a) of section 97 of said chapter 47 is hereby amended by
505 striking out the figure “10”, each time it appears, and inserting in place thereof the following
506 figure:- 30.

507 SECTION 35. Said chapter 47 is hereby amended by striking out section 125 and
508 inserting in place thereof the following section:-

509 Section 125. The commissioner of revenue shall issue a report on the use of the
510 commissioner’s authority to add reporting requirements pursuant to section 8 of chapter 62C of

511 the General Laws. The report shall: (i) detail and provide an explanation for any changes made to
512 the reporting requirements that differ from those required by the federal government; and (ii)
513 state the projected and actual financial impact to the commonwealth of such additional reporting
514 requirements, if any. The report shall be filed not later than February 15, 2018 with the clerks of
515 the house of representatives and senate , the house and senate chairs of the joint committee on
516 revenue and the chairs of the house and senate committees on ways and means.

517 SECTION 36. Sections 10 and 11 of chapter 55 of the acts of 2017 are hereby repealed.

518 SECTION 37. Section 3 of chapter 72 of the acts of 2018 is hereby amended by striking
519 out, in section 32H1/2 of chapter 94C, subsection (a) and inserting in place thereof the following
520 subsection:-

521 (a) As used in this section, “ineligible offender” shall mean a person sentenced to a
522 mandatory minimum term of imprisonment in the state prison upon conviction for: (i) violating
523 section 32, subsections (c), (c^{1/2}) or (c^{3/4}) of section 32E, section 32F or section 32K; or (ii)
524 violating this chapter upon a finding of 1 of the following aggravating circumstances: (A) the
525 person used violence or threats of violence or possessed a firearm, rifle, shotgun, machine gun
526 or a weapon described in subsection (b) of section 10 of chapter 269, or induced another
527 participant to do so, during the commission of the offense; (B) the person engaged in a course of
528 conduct whereby such person directed the activities of another who committed a felony in
529 violation of this chapter; or (C) the offense was committed during the commission or attempted
530 commission of a violation of section 32F or 32K.

531 SECTION 38. Chapter 99 of the acts of 2018 is hereby amended by striking out, in
532 section 2, the item number “7004-0054” and inserting in place thereof the following item
533 number:- 7004-0056.

534 SECTION 39. Section 4 of chapter 121 of the acts of 2018 is hereby amended by
535 inserting after the words “telecommunications”, in clause (ii) of subsection (a) of section 6A of
536 chapter 64H, the following word:- services.

537 SECTION 40. Said section 4 of said chapter 121 is hereby further amended by inserting
538 after the word “marijuana”, in said clause (ii) of said subsection (a) of said section 6A of said
539 chapter 64H, the following words:- or marijuana.

540 SECTION 41. Said section 4 of said chapter 121 is hereby further amended by adding, in
541 subsection (c) of said section 6A of said chapter 64H, the following 3 sentences:-

542 Eligible sales at retail of tangible personal property pursuant to this section shall be
543 restricted to those transactions occurring on a designated day. Transfer of possession of or
544 original payment in full for the property shall occur on a designated day. The following
545 transactions shall be ineligible for the purposes of this section: (i) transactions where a deposit,
546 prepayment or binding promise to pay is made before the designated days; (ii) prior sales; and
547 (iii) layaway sales.

548 SECTION 42. Section 29 of said chapter 121 is hereby amended by striking out, in the
549 second sentence of subsection (a) of section 6 of chapter 175M, the words “contribution rate”
550 and inserting in place thereof the following words:- family leave and medical leave contribution
551 rates.

552 SECTION 43. Said section 29 of said chapter 121 is hereby further amended by inserting
553 after the word “leave”, in the first sentence of subsection (d) of said section 6 of said chapter
554 175M, the following words:-; provided, however, that such employer shall remit, for each
555 employee, 100 per cent of the family leave contribution and 40 per cent of the medical leave
556 contribution as otherwise required under subsection (a).

557 SECTION 44. Said section 29 of said chapter 121 is hereby further amended by striking
558 out, in the first sentence of section 7 of said chapter 175M, the words “treasurer and receiver
559 general” and inserting in place thereof the following words:- director.

560 SECTION 45. Said section 29 of said chapter 121 is hereby further amended by striking
561 out, in the first sentence of subsection (e) of said section 7 of said chapter 175M, the words
562 “contribution rate” and inserting in place thereof the following words:- family leave and medical
563 leave contribution rates.

564 SECTION 46. Said section 29 of said chapter 121 is hereby further amended by striking
565 out, in subsection (f) of said section 7 of chapter 175M, the word “treasurer” each time it appears
566 and inserting in place of each instance thereof the following word:- director.

567 SECTION 47. Said section 29 of said chapter 121 is hereby further amended by striking
568 out, in said section 7 of said chapter 175M, subsection (g) and inserting in place thereof the
569 following subsection:-

570 (g) Such monies in the trust fund as are in excess of the amount necessary for the
571 payment of benefits for a reasonable future period may be invested in any form of investment
572 listed in paragraphs (a) to (i), inclusive, of section 38 of chapter 29 or section 38A of said chapter

573 29. The investments shall at all times be made so that all the assets of the trust fund shall always
574 be readily convertible into cash when needed for the payment of benefits.

575 SECTION 48. Said section 29 of said chapter 121 is hereby further amended by striking
576 out, in the first sentence of subsection (g) of section 8 of said chapter 175M, the words
577 “executive office of labor and workforce development” and inserting in place thereof the
578 following word:- department.

579 SECTION 49. Section 30 of said chapter 121 is hereby amended by striking out, in
580 clause (iii), the words “rate of 0.63 per cent of the employee’s wages” and inserting in place
581 thereof the following words:- aggregate rate of 0.63 per cent of the employee’s wages, which the
582 department shall divide between a family leave contribution rate and a medical leave
583 contribution rate, based on the department’s estimate of the anticipated costs of administering the
584 program.

585 SECTION 50. Said section 30 of said chapter 121 is hereby further amended by adding
586 the following 2 sentences:- The department shall ensure that not later than December 31, 2020,
587 the balance in the Family and Employment Security Trust Fund established in subsection (a) of
588 section 7 of chapter 175M of the General Laws is not less than 140 per cent of the sum of the
589 department’s anticipated expenditures for the costs of benefits and administration of the family
590 and medical leave program for calendar year 2021. Anything herein to the contrary
591 notwithstanding this section, the department may increase the initial aggregate rate above 0.63
592 per cent of the employee’s wages if necessary to ensure the required trust balance.

593 SECTION 51. Section 31 of said chapter 121 is hereby repealed.

594 SECTION 52. Item 1102-3400 of section 2 of chapter 154 of the acts of 2018 is hereby
595 amended by adding the following words:- ; provided, that the superintendent, director of
596 operations, and other employees of the bureau shall work in conjunction with the business
597 manager of the house of representatives and the chief financial officer of the senate on the
598 security provisions funded through this item.

599 SECTION 53. Item 1201-0160 of said section 2 of said chapter 154 is hereby amended
600 by striking out the item number “1201-0161” and inserting in place thereof the following item
601 number:- 1201-0165.

602 SECTION 54. Item 1599-4417 of said section 2 of said chapter 154 is hereby amended
603 by adding the following words:- ; and provided further, that the study shall be completed not
604 later than March 1, 2019, and a final report of all findings and recommendations shall be
605 provided to the house and senate chairs of the joint committees on public service and public
606 safety, and the chairs of the house and senate committees on ways and means.

607 SECTION 55. Item 2810-0122 of said section 2 of said chapter 154 is hereby amended
608 by striking out the words “ Massachusetts Central Rail Trail” and inserting in place thereof the
609 following:- Weston portion of the Massachusetts Central Rail Trail.

610 SECTION 56. Item 3000-1020 of said section 2 of said chapter 154 is hereby amended
611 by adding the following words:- ; and provided further, that not less than \$500,000 shall be
612 expended on transitional costs and other one-time quality improvements at Nurtury, Inc. in the
613 city of Boston.

614 SECTION 57. Item 4800-0038 of said section 2 of said chapter 154 is hereby amended
615 by inserting after the words “coordination and management of services, including flex services”

616 the following words:- ; provided further, that funds may be expended on programs that received
617 funding in fiscal year 2013.

618 SECTION 58. Section 2E of said chapter 154 is hereby amended by striking out item
619 1595-1068 and inserting in place thereof the following item:-

620 1595-1068 For an operating transfer to the MassHealth provider payment account in the
621 Medical Assistance Trust Fund established in section 2QQQ of chapter 29 of the General Laws;
622 provided, that these funds shall be expended for services provided during state or federal fiscal
623 year 2018 or 2019 or for public hospital transformation and incentive initiative payments for
624 state fiscal year 2018 or 2019 or for Medicaid care organization payments under 42 CFR
625 438.6(c) for rate year 2018 or 2019; provided further, that all payments from the Medical
626 Assistance Trust Fund shall be: (i) subject to the availability of federal financial participation; (ii)
627 made only under federally-approved payment methods; (iii) consistent with federal funding
628 requirements and all federal payment limits as determined by the secretary of health and human
629 services; and (iv) subject to the terms and conditions of an agreement with the executive office of
630 health and human services; and provided further, that the secretary of health and human services
631 shall utilize funds from the Medical Assistance Trust Fund to make payments of up to
632 \$509,125,000 to the Cambridge public health commission or to Medicaid care organizations for
633 payment to the Cambridge public health commission if the Cambridge public health commission,
634 in anticipation of receiving such payments, first voluntarily transfers an amount equal to the non-
635 federal share of such payments to the Medical Assistance Trust Fund using a federally-
636 permissible source of funds.....\$586,600,000

637 SECTION 59. Section 72 of said chapter 154 is hereby amended by inserting after the
638 words “2 members of the house of representatives,”, the following words:- 1 of whom shall be
639 appointed by the speaker of the house of representatives and.

640 SECTION 60. Said section 72 of said chapter 154 is hereby further amended by inserting
641 after the words “2 members of the senate,”, the following words:- 1 of whom shall be appointed
642 by the senate president and.

643 SECTION 61. Section 107 of said chapter 208 of the acts of 2018 is hereby amended by
644 striking out the second paragraph and inserting in place thereof the following paragraph:-

645 The commission shall consist of the following members: the governor or a designee; the
646 attorney general or a designee; the commissioner of public health or a designee; the senate
647 president or a designee, who shall serve as co-chair; the senate minority leader or a designee; the
648 speaker of the house of representatives or a designee, who shall serve as co-chair; the house
649 minority leader or a designee; and 6 members appointed by the attorney general: 1 of whom shall
650 be a legal expert in consumer protection and liability, 1 of whom shall be an expert in the field of
651 pain medication and management, 1 of whom shall be a medical expert in the area of substance
652 use disorder and treatment, 1 of whom shall be a provider with extensive experience in the field
653 of pain medication prescription and 2 of whom shall be persons who have had a substance use
654 disorder.

655 SECTION 62. Said section 107 of said chapter 208 is hereby further amended by striking
656 out, in the last sentence, the words “January 1, 2019” and inserting in place thereof the following
657 words:- July 31, 2019.

658 SECTION 63. Item 2000-7074 of section 2 of chapter 209 of the acts of 2018 is hereby
659 amended by striking out the words “the replacement of the Factory pond dam” and inserting in
660 place thereof the following words:- dams projects.

661 SECTION 64. The first paragraph of section 64 of chapter 228 of the acts of 2018 is
662 hereby amended by striking out the second sentence and inserting in place thereof the following
663 sentence:-

664 The task force shall consist of the following members or their designees: the director of
665 the division of marine fisheries, who shall serve as chair; the secretary of labor and workforce
666 development; and 5 persons to be appointed by the governor 1 of whom shall be a representative
667 from the Massachusetts Lobstermen's Association, 1 of whom shall be a representative from the
668 Cape Cod Commercial Fishermen's Alliance, 1 of whom shall be a representative from the
669 Massachusetts Fishermen's Partnership, 1 of whom shall be a representative from the South
670 Shore Lobster Fishermen’s Association and 1 of whom shall be a representative from the
671 Gloucester fishermen's wives association.

672 SECTION 65. Notwithstanding any general or special law to the contrary, prior to
673 transferring the consolidated net surplus in the budgetary funds to the Commonwealth
674 Stabilization Fund pursuant to section 5C of chapter 29 of the General Laws, the comptroller
675 shall dispose of the consolidated net surplus in the budgetary funds for fiscal year 2018 as
676 follows, and in the following order of precedence: (i) transfer 50 per cent of the surplus, not to
677 exceed \$10,000,000, to the Massachusetts Life Sciences Investment Fund established in section
678 6 of chapter 23I of the General Laws; and (ii) transfer 50 per cent of the surplus, not to exceed

679 \$10,000,000, to the Massachusetts Community Preservation Trust Fund established in section 9
680 of chapter 44B of the General Laws.

681 SECTION 66. Notwithstanding any general or special law to the contrary, before the
682 close of fiscal year 2018 and upon the recommendation of the secretary of administration and
683 finance and the secretary of health and human services or their designees, the comptroller shall
684 adjust any fiscal year 2018 appropriation fund split against or transferred out of the Community
685 First Trust Fund established in section 35AAA of chapter 10 of the General Laws to match final
686 department fiscal year 2018 Community First Trust Fund expenditures.

687 SECTION 67. The salary adjustments and other economic benefits authorized by the
688 following collective bargaining agreements shall be effective for the purposes of section 7 of
689 chapter 150E of the General Laws:

690 (1) between the commonwealth and the Massachusetts Organization of State Engineers
691 and Scientists, Unit 9;

692 (2) between the commonwealth and the Massachusetts Nurses Association, Unit 7;

693 (3) between the trial court and the National Association of Government
694 Employees/Service Employees International Union Local 5000, Units J2C and J2P; and

695 (4) between the trial court and Office and Professional Employees International Union,
696 Local 6, Units J6C and J6P;

697 (5) between the Berkshire Middle, North and South registry of deeds and the Service
698 Employees International Union, Local 888;

699 (6) between the Essex North and South registry of deeds and the American Federation of
700 State, County, and Municipal Employees, Local 653;

701 (7) between the Middlesex South registry of deeds and the American Federation of State,
702 County, and Municipal Employees, Local 414;

703 (8) between the Suffolk registry of deeds and the Service Employees International Union,
704 Local 888;

705 (9) between the Worcester North registry of deeds and the Service Employees
706 International Union, Local 888;

707 (10) between the Middlesex North registry of deeds and OPEIU, Local 6;

708 (11) between the Hampden registry of deeds and OPEIU, Local 6;

709 (12) between the Middlesex South registry of deeds and OPEIU, Local 6;

710 (13) between the Massachusetts State lottery commission and the Service Employees
711 International Union, Local 888;

712 (14) between the sheriff of Bristol county and the Superior Officers National Correctional
713 Employees Union, Unit SA3;

714 (15) between the sheriff of Bristol county and the Massachusetts Correction Officers
715 Federated Union, Unit SA4;

716 (16) between the sheriff of Bristol county and the K-9 National Correctional Employees
717 Union, Unit SA7;

718 (17) between the sheriff of Berkshire county and the International Union of Electronic,
719 Electrical, Salaried, Machine and Furniture Workers – Communication Workers of America,
720 Unit SB2;

721 (18) between the sheriff of Essex county and the International Brotherhood of
722 Corrections Officers, Local R1-71, Unit SE9;

723 (19) between the sheriff of Essex county and the National Correctional Employees
724 Union, Local 121, Unit SE7;

725 (20) between the sheriff of Franklin county and the International Brotherhood of
726 Corrections Officers, Local R1-045, Unit SF3;

727 (21) between the sheriff of Hampden county and the Non-Uniform Correctional
728 Association, Unit SH2;

729 (22) between the sheriff of Hampden county and the Superior Correctional Officer
730 Association, Unit SH3;

731 (23) between the sheriff of Hampden county and the National Correctional Employees
732 Union, Unit SH4;

733 (24) between the sheriff of Hampshire county and the National Correctional Employees
734 Union, Unit SH5;

735 (25) between the sheriff of Hampshire county and the Hampshire Sheriff's Office Non-
736 Uniform Correctional Association, Unit SH7;

737 (26) between the sheriff of Hampshire county and the Hampshire Sheriff's Office Jail and
738 House of Correction Supervisory Correctional Officers' Association, Unit SH8;

739 (27) between the sheriff of Hampshire county and the Hampshire Sheriff's Office Jail
740 and Hampshire Sheriff's Office Treatment Association, Unit SH6;

741 (28) between the sheriff of Middlesex county and the New England Police Benevolent
742 Association, Local 500, Unit SM5;

743 (29) between the sheriff of Norfolk county and the New England Police Benevolent
744 Association, Inc., Local 570, Unit SN3;

745 (30) between the sheriff of Plymouth county and the Massachusetts Correction Officers
746 Federated Union Communication Officers Unit, Unit SP5;

747 (31) between the sheriff of Suffolk county and the and the National Association of
748 Government Employees, Local 298, Unit SS2;

749 (32) between the sheriff of Suffolk county and the Jail Officers and Employees
750 Association of Suffolk County, Unit SS4;

751 (33) between the sheriff of Suffolk county and the American Federation of State, County
752 and Municipal Employees/AFL-CIO, Council 93, Local RN, Unit SS3;

753 (34) between the sheriff of Worcester county and the New England Police Benevolent
754 Association, Local 275, Unit SW2;

755 (35) between the sheriff of Worcester county and the Worcester United Auto Workers,
756 Unit SW5;

757 (36) between the board of higher education and the Association of Professional
758 Administrators, MTA/NEA;

759 (37) between the University of Massachusetts and the American Federation of State,
760 County, and Municipal Employees, Local 1776, Unit A01;

761 (38) between the University of Massachusetts and the International Brotherhood of Police
762 Officers, Local 432, Amherst Campus, Unit A06;

763 (39) between the University of Massachusetts and the University Staff
764 Association/MTA/NEA, Amherst Campus, Unit A08;

765 (40) between the University of Massachusetts and the Professional Staff
766 Union/MTA/NEA, Unit A15;

767 (41) between the University of Massachusetts and the Massachusetts Society of
768 Professors MTA/NEA, Amherst & Boston Campuses, Units A50 and B40;

769 (42) between the University of Massachusetts and the International Brotherhood of
770 Teamsters, Local 25, Boston Campus, Unit B33;

771 (43) between the University of Massachusetts and the American Federation of Teachers,
772 Faculty, Librarians and Technical Staff, Dartmouth Campus, Units D80 and D81;

773 (44) between the University of Massachusetts and the International Brotherhood of Police
774 Officers, Local 339, Unit D84;

775 (45) between the University of Massachusetts and the American Federation of Teachers,
776 Local 1895, Unit D85;

777 (46) between the University of Massachusetts and the Massachusetts Society of
778 Professors Lowell, MTA/NEA, Unit L90;

779 (47) between the University of Massachusetts and the International Brotherhood of
780 Teamsters, Local 25, Lowell Campus, Unit L94; and

781 (48) between the University of Massachusetts and the Service Employees International
782 Union, Local 888, Unit L95. SECTION 68. Sections 7 and 8 of this act shall apply to taxable
783 years beginning on or after January 1, 2017.

784 SECTION 69. Item (11) of the second paragraph of clause (5) of the third paragraph of
785 subsection (f) of section 38 of chapter 63 of the General Laws, as inserted by section 17 of this
786 act, and sections 9 to 16, inclusive, of this act shall apply to the last taxable year of a taxpayer
787 commencing before January 1, 2018, and to the taxpayer's subsequent taxable years.

788 SECTION 70. Notwithstanding sections 33 and 37 of chapter 121 of the acts of 2018,
789 sections 7 and 8 of chapter 175M of the General Laws, as appearing in section 29 of chapter 121
790 of the acts of 2018, and sections 44 to 48, inclusive, shall take effect as of July 1, 2018.

791 SECTION 71. Section 18 shall take effect on December 31, 2018.

792 SECTION 72. Sections 39 to 43, inclusive, 49 and 50 shall take effect on January 1,
793 2019.