

**SENATE . . . . . No. 1150**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Kathleen O'Connor Ives, (BY REQUEST)***

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to disclose the close of business.

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PETITION OF:

NAME:

*James Thivierge*

DISTRICT/ADDRESS:

*8 School Street Amesbury, MA 01913*

**SENATE . . . . . No. 1150**

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By Ms. O'Connor Ives (by request), a petition (accompanied by bill, Senate, No. 1150) of James Thivierge for legislation to disclose the close of business. Municipalities and Regional Government.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act to disclose the close of business.

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

1           Massachusetts General Law, Chapter 44, section 56A hereby amended by striking the  
2 section and inserting the following new section:

3           Section 56A Cities; fiscal year

4           Section 56A The fiscal year of all cities of the commonwealth shall begin with July first  
5 and end with the following June thirtieth, notwithstanding the provisions of their respective  
6 charters, and the returns made to the director under section forty-three shall show the financial  
7 condition of the city at the close of business on June thirtieth; provided, however, that the  
8 treasurer shall, until July fifteenth, enter in the books all items for the payment of bills incurred  
9 and the salaries and wages earned during the previous fiscal year, excepting payment of school  
10 teachers' salaries which have been deferred under the provisions of section forty of chapter  
11 seventy-one, and the expenditures therefor shall be deemed to be as of June thirtieth preceding.

12 By amending, appending after “ as of June 30 thirtieth preceding,” by adding, “and that  
13 by July 30 all cities disclose the close of business, its actual, departmental expenses versus  
14 appropriations in tax rate recapitulation format, amounts to be raised and actual expense, state  
15 charges expense versus appropriation, overlay for abatements and exemptions, state  
16 reimbursement to expense, local estimated receipts estimated against actual receipts, water sewer  
17 and other estimated revenues itemized versus actuals, free cash appropriated, as well as,  
18 available funds amounts appropriated, and expended available funds transferred and expensed,  
19 for the just concluded fiscal year in a local news media legal the municipal corporation’s close of  
20 business including a preliminary tax rate.