

HOUSE No. 3506

House bill No. 3505, as changed by the committee on Bills in the Third Reading and as amended and passed to be engrossed by the House. February 27, 2019.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act making appropriations for the fiscal year 2019 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 purposes, which are forthwith to make supplemental appropriations for fiscal year 2019 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 2019, 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, 2019. 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, except as otherwise stated.

9 SECTION 2.

10 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

11 *Reserves*

12 1599-4448.....\$39,000,000

13 *Division of Capital Asset Management and Maintenance*

14 1102-3205.....\$438,419

15 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

16 *Office of the Secretary*

17 1595-1069.....\$16,453,180

18 EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

19 *Department of Labor Standards*

20 7003-0200\$230,000

21 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

22 *Department of Housing and Community Development*

23 7004-0101.....\$10,046,612

24 EXECUTIVE OFFICE OF EDUCATION

25 *Department of Early Education and Care*

26 3000-7040.....\$680,000

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EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

Sex Offender Registry

8000-0125.....\$494,662

Department of Correction

8900-0001.....\$28,076,230

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

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

Department of Public Utilities

2100-0020 For the costs associated with an independent statewide examination of the safety of gas distribution infrastructure; provided, that notwithstanding the second sentence of the first paragraph of section 18 of chapter 25 of the General Laws, the assessments levied for fiscal year 2019 under said first paragraph shall be made at a rate sufficient to produce the amount expended from this item; and, provided further, that any unexpended funds in this item shall not revert but shall be made available for the purpose of this item until June 30, 2020

\$1,482,694

48 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

49 *Department of Housing and Community Development*

50 7004-1000 For the federal Low Income Home Energy Assistance Program 42 U.S.C.
51 section 8621 et seq., to assist eligible low-income elders, working families and other households
52 with assistance paying a portion of winter heating bills; provided, that the department shall
53 establish the maximum assistance for which a household shall be eligible; and provided further,
54 that any unexpended funds in this item shall not revert but shall be made available for the
55 purpose of this item until June 30, 2020.....\$30,000,000

56 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

57 *State Police Crime Laboratory*

58 8100-1014 For costs associated with the collection and testing of sexual assault
59 evidence kits required to be collected and tested by section 214 of chapter 69 of the acts of 2018,
60 including testimony regarding such collection and testing; provided, that any unexpended funds
61 in this item shall not revert but shall be made available for the purpose of this item until June 30,
62 2020.....\$8,000,000

63 SECTION 2B. To provide for supplementing certain intragovernmental chargeback
64 authorizations in the general appropriation act and other appropriation acts for fiscal year 2019,
65 to provide for certain unanticipated intragovernmental chargeback authorizations, to provide for
66 an alteration of purpose for current intragovernmental chargeback authorizations, and to meet
67 certain requirements of law, the sum set forth in this section is hereby authorized from the
68 Intragovernmental Service Fund for the several purposes specified in this section or in the

69 appropriation acts, and subject to the provisions of law regulating the disbursement of public
70 funds for the fiscal year ending June 30, 2019. This sum shall be in addition to any amounts
71 previously authorized and made available for the purposes of this item.

72 EXECUTIVE OFFICE OF TECHNOLOGY SERVICES AND SECURITY

73 1790-0200..... \$15,000,000

74 SECTION 3. Chapter 3 of the General Laws is hereby amended by inserting the
75 following new section:-

76 Section 32B. There shall be established and set up on the books of the commonwealth a
77 separate fund known as the Legislative Member Organization Trust Fund, in this section called
78 the fund. Notwithstanding any general or special law to the contrary, any legislative member
79 organization duly registered with the house committee on rules may accept and solicit funds
80 from public or private sources, including but not limited to, gifts, donations, grants or bequests or
81 any federal funds for inclusion in the fund.

82 Amounts credited to the fund shall be expended only by the legislative member
83 organization for which the amount was credited, for the public purpose of furthering its common
84 legislative agenda. The fund shall be administered by the house of representatives. Amounts
85 credited to the fund shall not be subject to further appropriation and monies remaining in the
86 fund at the end of a fiscal year shall not revert to the General Fund and may be expended in the
87 next fiscal year. The fund shall not be subject to section 9C of chapter 29 or section 13A of said
88 chapter 29.

89 SECTION 3A. Section 35AA of chapter 10 of the General Laws, as appearing in the
90 2016 Official Edition, is hereby amended by striking out, in line 9, the words “(c)” and inserting
91 in place thereof the following words:- (b)..

92 SECTION 4. Said chapter 10 is hereby further amended by striking out section 35RR, as
93 so appearing, and inserting in place thereof the following section:-

94 Section 35RR. There shall be established and set up on the books of the commonwealth a
95 separate fund to be known as the Health Information Technology Trust Fund, in this section
96 called the fund. There shall be credited to the fund revenues from federal reimbursements under
97 Title XIX or Title XXI of the Social Security Act and applicable waivers thereof, the Health
98 Information Technology for Economic and Clinical Health Act, Title XIII of Division A and
99 Title IV of Division B of Pub. L. No. 111-5, and any other federal reimbursements, grants,
100 premiums, gifts or other contributions from any source received for or in support of the
101 commonwealth’s Health Insurance Exchange/Integrated Eligibility System (HIX/IES), the health
102 care provider incentive payment program and for the promotion of electronic health record
103 adoption and health information exchange in the commonwealth. The secretary of health and
104 human services shall be the fund's trustee and shall expend the fund, without further
105 appropriation, for costs associated with the development, maintenance and administration of the
106 HIX/IES, incentive payments to eligible Massachusetts Medicaid health care providers for the
107 adoption, implementation, upgrade or meaningful use of certified electronic health record
108 technology and to support the planning, implementation and operating costs of administering
109 these payments. The secretary may certify for payment amounts in anticipation of federal
110 revenues collected for the corresponding quarter during the previous fiscal year. For the purpose
111 of accommodating timing discrepancies between the receipt of revenues and related

112 expenditures, the secretary may incur expenses, after written approval from the secretary of
113 administration and finance, and the comptroller shall certify for payment, amounts not to exceed
114 the most recent revenue estimate as certified by the MassHealth director, as reported in the state
115 accounting system.

116 SECTION 5. Section 2ZZZZ of chapter 29 of the General Laws, inserted by section 2 of
117 chapter 217 of the acts of 2018, is hereby repealed.

118 SECTION 6. Section 2ZZZZ of said chapter 29 of the General Laws, inserted by section
119 3 of chapter 218 of the acts of 2018, is hereby repealed.

120 SECTION 6A. Said chapter 29 of the General Laws is hereby amended by inserting after
121 section 2CCCCC, inserted by section 1 of chapter 296 of the acts of 2018, the following 2
122 sections:-

123 Section 2DDDDD. There shall be a Technical Rescue Services Fund. The fund shall be
124 administered by the technical rescue coordinating council established under section 6 of chapter
125 22D. The fund shall consist of: (i) compensation received under a contract including, but not
126 limited to, a contract with a company that designates a member fire department as a stand-by
127 rescue team in order to meet the requirements established by the federal United States
128 Occupational Safety and Health Administration under 29 C.F.R. 1910; (ii) funds collected
129 pursuant to a cost recovery mechanism established in subsection (d) of said section 6 of said
130 chapter 22D; (iii) federal, state or private gifts, grants, donations or appropriations; (iv) funds
131 from any other public or private sources; and (v) interest earned on such funds.

132 Amounts credited to the fund shall not be subject to further appropriation and shall be
133 expended for: (i) the maintenance and operation of technical rescue regions established under

134 section 6 of chapter 22D; (ii) the provision of technical rescue services; (iii) the acquisition and
135 maintenance of technical rescue equipment; and (iv) the provision of initial and in-service
136 training to regional technical rescue personnel including, but not limited to, payment of backfill
137 and overtime for personnel participating in such training. Amounts credited to the fund that are
138 unexpended at the end of a fiscal year shall not revert to the General Fund and shall be available
139 for expenditure in the following fiscal year. An expenditure shall not be made from the fund if it
140 would cause the fund to become deficient at the end of any fiscal year.

141 The technical rescue coordinating council, established pursuant to section 6 of chapter
142 22D, shall, annually, report to the secretary of public safety and security not later than June 30.
143 The report shall include, but not be limited to, an accounting of all funds received and distributed
144 as authorized by this section.

145 Section 2EEEEEE. (a) There shall be a Massachusetts Veterans and Warriors to
146 Agriculture Program Fund. The fund shall be administered by the department of agricultural
147 resources. Notwithstanding any general or special law to the contrary, there shall be credited to
148 the fund any revenue from appropriations or other money authorized by the general court and
149 specifically designated to be credited to the fund and any gifts, grants, private contributions or
150 investment income earned on the fund's assets and all other sources. Money deposited in the
151 fund that is unexpended at the end of the fiscal year shall not revert to the General Fund and shall
152 be available for expenditure in the subsequent year and shall not be subject to section 5C.

153 (b) The department of agricultural resources, in consultation with the department of
154 veteran services, shall establish, develop and implement the Massachusetts Veterans and
155 Warriors to Agriculture Program to enhance the education, training, employment, income,

156 productivity and retention of veterans currently working or aspiring to work in the field of
157 agriculture in the commonwealth. Amounts credited to the fund shall be used, without further
158 appropriation, for the costs associated with administering and implementing the program and
159 may also be used to provide grants or loans on a competitive basis to public, private and
160 charitable entities to finance projects in furtherance of purpose of the program. Expenditures
161 from the fund for such purpose shall complement and not replace existing local, state, private or
162 federal funding for related training and educational programs.

163 SECTION 7. Section 2 of chapter 40R of the General Laws, as appearing in the 2016
164 Official Edition, is hereby amended by inserting after the figure “10”, in lines 33 and 102, the
165 following words:- , or other funds available to the commonwealth.

166 SECTION 8. Section 9 of said chapter 40R, as so appearing, is hereby amended by
167 inserting after the word “fund”, in lines 4 and 22, the following words:- or other funds available
168 to the commonwealth.

169 SECTION 9. Section 14 of said chapter 40R, as so appearing, is hereby amended by
170 striking out, in line 9, the words “returned to the trust fund” and inserting in place thereof the
171 following words:- credited to the funding source from which the payment originated.

172 SECTION 10. Clause (31) of subsection (b) of section 21 of chapter 62C of the General
173 Laws, added by section 3 of chapter 368 of the acts of 2018, is hereby amended by inserting after
174 the words, “received by the commissioner pursuant to,” the following words:- this chapter or.

175 SECTION 11. Said subsection (b) of said section 21 of said chapter 62C of the General
176 Laws, as most recently amended by said section 3 of said chapter 368, is hereby further amended
177 by adding the following clause:-

178 (32) the disclosure of return information to the executive office of technology services
179 and security for purposes of data matching and statistical analysis; provided that: (i) the return
180 information shall remain confidential information subject to the provisions of this chapter and
181 shall not be public record; (ii) executive office of technology services and security personnel
182 who have access to such data shall first receive training and security clearance equivalent to that
183 of department employees with access to return information; and (iii) the executive office of
184 technology services and security may use the return information only for purposes of providing
185 to an agency of the commonwealth de-identified statistical information not capable of being
186 associated with any particular taxpayer or other person.

187 SECTION 12. Section 1 of chapter 64G of the General Laws, as appearing in section 6 of
188 chapter 337 of the acts of 2018, is hereby amended by striking out the definition of “Rent” and
189 inserting in place thereof the following definition:-

190 “Rent”, the total consideration paid by or on behalf of an occupant, including any service,
191 cleaning or other charge, to an operator or an intermediary collecting and remitting the excise on
192 behalf of an operator under section 13 for occupancy, valued in money, whether received in
193 money or otherwise, including all receipts, cash, credits and property or services of any kind or
194 nature; provided, however, that “rent” shall not include: (i) bona fide refundable security
195 deposits; (ii) any amount paid by an occupant that is included in the taxable gross receipts of the
196 operator under chapter 64H or 64I, where the operator is a vendor for purposes of such chapters;
197 or (iii) amounts paid by an occupant to an operator for services offered by the operator on similar
198 terms to non-occupants in the regular course of the operator’s business.

199 SECTION 13. Said chapter 64G is hereby further amended by striking out section 3D, as
200 so appearing, and inserting in place thereof the following section:-

201 Section 3D. (a) A city or town that accepts section 3A may, by a separate vote and in the
202 same manner of acceptance as set forth in said section 3A, impose a community impact fee of
203 not more than 3 per cent of the total amount of rent upon each transfer of an occupancy of a
204 professionally managed unit that is located within that city or town.

205 (b) A city or town that votes to impose a community impact fee under subsection (a)
206 may, by a separate additional vote and in the same manner of acceptance as set forth in section
207 3A, also impose the community impact fee upon each transfer of occupancy of a short-term
208 rental unit that is located within a two-family or three-family dwelling that includes the
209 operator's primary residence.

210 (c) An operator shall pay the community impact fees imposed under this section to the
211 commissioner at the same time and in the same manner as the excise due to the commonwealth
212 under section 3. All sums received by the commissioner under this section as excise, penalties or
213 forfeitures, interest, costs of suit and fines shall at least quarterly be distributed, credited and paid
214 by the state treasurer upon certification of the commissioner to the city or town. A city or town
215 shall dedicate not less than 35 per cent of the community impact fees collected under this section
216 to affordable housing or local infrastructure projects.

217 SECTION 14. Section 13 of said chapter 64G, as inserted by section 8 of chapter 337 of
218 the acts of 2018, is hereby amended by striking out the word "municipality" and inserting in
219 place thereof the following words:- commissioner.

220 SECTION 15. Said section 13 of said chapter 64G, as so inserted, is hereby further
221 amended by striking out the words “to permitting such operator to list or offer an
222 accommodation for rent through the use of the intermediary”, and inserting in place thereof the
223 following words:- to the intermediary collecting any rent from an occupant or facilitating the
224 collection or payment of rent on behalf of an operator.

225 SECTION 16. The second paragraph of section 42A of chapter 112 of the General Laws,
226 as appearing in the 2016 Official Edition, is hereby amended by adding the following 2
227 sentences:- The board may enter into agreements with the federal Food and Drug Administration
228 pursuant to 21 C.F.R. § 20.88 for the purpose of receiving records and information. Records and
229 information received pursuant to such agreements shall be exempt from disclosure as a public
230 record.

231 SECTION 17. Section 1 of chapter 175M of the General Laws, as appearing in section 29
232 of chapter 121 of the acts of 2018, is hereby amended by striking out the definition of “Covered
233 individual” and inserting in place thereof the following 2 definitions:-

234 “Covered contract worker”, a self-employed individual for whom an employer or covered
235 business entity is (i) required to report payment for services on IRS Form 1099-MISC; and (ii)
236 required to remit contributions to the Family and Employment Security Trust Fund pursuant to
237 the requirements of section 6.

238 “Covered individual”, either: (i) an employee who meets the financial eligibility
239 requirements of subsection (a) of section 24 of chapter 151A, provided that all such employment
240 has been with an employer in the commonwealth; (ii) a self-employed individual (A) who has
241 elected coverage under subsection (j) of section 2 of this chapter and (B) whose reported

242 earnings to the department of revenue from self-employment meet the financial eligibility
243 requirements of subsection (a) of section 24 of chapter 151A, as if the individual were an
244 employee; (iii) a covered contract worker (A) for whom one or more employers or covered
245 business entities is required to remit contributions to the Family and Employment Security Trust
246 Fund pursuant to section 6 of this chapter and (B) whose payments from such employers or
247 covered business entities satisfy the financial eligibility requirements of subsection (a) of section
248 24 of chapter 151A, as if the covered contract worker were an employee; or (iv) a former
249 employee who has (A) met the financial eligibility requirements of said subsection (a) of said
250 section 24 of said chapter 151A at the time of the former employee's separation from
251 employment, provided that all such employment has been with an employer in the
252 commonwealth and (B) been separated from employment for not more than 26 weeks at the start
253 of the former employee's family or medical leave.

254 SECTION 18. Subsection (g) of section 2 of said chapter 175M, as so appearing, is
255 hereby amended by striking out the words "clause (iii)" and inserting in place thereof the
256 following words:- clause (iv).

257 SECTION 19. Subsection (b) of section 3 of said chapter 175M, as so appearing, is
258 hereby amended by striking out paragraph (1) and inserting in place thereof the following
259 paragraph:-

260 (1) The weekly benefit amount for a covered individual on family or medical leave shall
261 be determined as follows: (i) the portion of such covered individual's average weekly wage that
262 is equal to or less than 50 per cent of the state average weekly wage shall be replaced at a rate of
263 80 per cent; and (ii) the portion of such covered individual's average weekly wage that is more

264 than 50 per cent of the state average weekly wage shall be replaced at a rate of 50 per cent. For
265 purposes of the calculation specified in this paragraph, a covered individual's average weekly
266 wage shall include only those wages or payments subject to the contribution requirements of
267 section 6.

268 SECTION 20. Subsection (a) of section 6 of said chapter 175M, as amended by section
269 42 of chapter 273 of the acts of 2018, is hereby further amended by striking out the first sentence
270 and inserting in place thereof the following sentence:- For each employee or covered contract
271 worker, an employer or a covered business entity shall remit to the Family and Employment
272 Security Trust Fund established under section 7 contributions in the form and manner determined
273 by the department.

274 SECTION 21. Said section 6 of said chapter 175M, as amended by section 43 of said
275 chapter 273, is hereby further amended by striking out subsections (d) and (e) and inserting in
276 place thereof the following 2 subsections:-

277 (d) Notwithstanding subsection (c), an employer employing less than 25 employees in the
278 commonwealth shall not be required to pay the employer portion of premiums for family and
279 medical leave; provided, however, that such employer shall remit, for each employee, 100 per
280 cent of the family leave contribution and 40 per cent of the medical leave contribution as
281 otherwise required under subsection (a). An employer or other business or trade that is a covered
282 business entity shall count covered contract workers as employees for the purposes of the
283 preceding sentence.

284 (e) (1) For medical leave, a covered business entity shall not deduct more than 40 per
285 cent of the contribution required under subsection (a) to the trust fund for the income paid to
286 each covered contract worker.

287 (2) For family leave, a covered business entity shall not deduct more than 100 per cent of
288 the contribution required under subsection (a) to the trust fund for the income paid to each
289 covered contract worker.

290 SECTION 22. Subsection (f) of said section 6 of said chapter 175M, as appearing in
291 section 29 of chapter 121 of the acts of 2018, is hereby amended by inserting after the words
292 “employees’ wages” the following words:- , earnings of a self-employed individual or payments
293 for services to covered contract workers.

294 SECTION 23. Subsection (g) of section 8 of said chapter 175M, as most recently
295 amended by section 6 of chapter 368 of the acts of 2018, is hereby further amended by adding
296 the following sentence:- The department shall be authorized to issue refunds where the
297 contributions required in section 6 have resulted in duplicative charges.

298 SECTION 24. Subsection (e) of section 49 of chapter 9 of the acts of 2011 is hereby
299 amended by striking out the words “January 1, 2019”, inserted by section 23 of chapter 113 of
300 the acts of 2018, and inserting in place thereof the following words:- January 1, 2021.

301 SECTION 25. Subsection (f) of said section 49 of said chapter 9 is hereby amended by
302 striking out the words “June 30, 2019”, inserted by section 24 of said chapter 113, and inserting
303 in place there of the following words:- June 30, 2021.

304 SECTION 26. Item 7004-0108 of section 2 of chapter 154 of the acts of 2018 is hereby
305 amended by inserting after the words “permanent sustainable housing” the following words:- ;
306 provided further, that the undersecretary of housing and community development may transfer
307 surplus funds appropriated in this item to item 7004-0101 to address deficiencies in item 7004-
308 0101; provided further, that not more than \$5,000,000 shall be transferred from this item in fiscal
309 year 2019.

310 SECTION 27. Item 8324-0000 of said section 2 of said chapter 154 is hereby amended
311 by striking out the words “expended for bulk” and inserting in place thereof, the following
312 words:- allocated for a grant program to provide financial assistance for the.

313 SECTION 28. Chapter 273 of the acts of 2018 is hereby amended by inserting after
314 section 64, the following section:-

315 Section 64A. Notwithstanding any general or special law to the contrary, the following
316 provisions shall apply to the determination of taxable income under chapter 62 of the General
317 Laws.

318 (a) Amounts included in federal gross income for a taxable year under section 951(a) of
319 the Code by reason of section 965 of the Code shall be taken into account for purposes of chapter
320 62 of the General Laws. All such amounts of gross income required to be taken into account for
321 federal income tax purposes in taxable years ending on or before December 31, 2019, shall be
322 taken into account in the determination of Massachusetts gross income in the taxable year ending
323 on December 31, 2019. Solely for purposes of the determination and reporting of income derived
324 from such amounts, the status of a taxpayer as a resident or non-resident shall be determined by
325 the taxpayer’s status as a resident or non-resident in the taxable year in which such income was

326 required to be taken into account for federal income tax purposes. In the case of reporting of such
327 income by non-residents, as so determined, the sourcing of such income to the commonwealth
328 shall be consistent with the apportionment or other sourcing method used by the taxpayer in the
329 year that the income was taken into account for federal income tax purposes, under such rules as
330 may be determined by the commissioner.

331 (b) Income taken into account pursuant to subsection (a) shall be treated as Part A
332 dividend income.

333 (c) The deduction under section 965(c) of the Code shall not apply for Massachusetts
334 purposes. A taxpayer shall be entitled in the taxable year ending on December 31, 2019 to a
335 deduction from Part A gross income equal to 60 percent of the amount included in Part A income
336 pursuant to subsections (a) and (b). The principles set forth in section 965(f)(2) of the Code shall
337 apply in a manner consistent with this section and section 6F of said chapter 62.

338 (d) Notwithstanding chapter 62C of the General Laws, in the case of a taxpayer with tax
339 liability under said chapter 62 attributable to income taken into account under subsections (a) and
340 (b) who has made a valid election pursuant to section 965(h) or 965(i) of the Code, such tax
341 liability shall be due in 8 installments. Such tax liability shall be due generally consistent with
342 the rules set forth in said section 965(h), subject to the provisions of subsection (f) and guidance
343 to be issued by the commissioner.

344 (e) Except as described in subsections (d) and (f), any tax liability under said chapter 62
345 attributable to income taken into account under subsections (a) and (b) shall be due without
346 regard to any election made pursuant to section 965(i) of the Code. The deferral described in said
347 section 965(i) does not apply for purposes of said chapter 62.

348 (f) Payment of the tax liability under said chapter 62 attributable to income taken into
349 account under subsections (a) and (b), or the first 3 installments of such tax liability in the case
350 of a taxpayer who has made a valid election pursuant to section 965(h) or 965(i) of the Code,
351 shall be due on or before April 18, 2020. Each succeeding installment shall be paid on or before
352 April 18 of the taxable year following the year with respect to which the preceding installment
353 was made. Interest shall not accrue with respect to any liability under this section prior to the due
354 date for such liability.

355 (g) This section shall apply to all taxable years in which income is required to be taken
356 into account under section 951(a) of the Code by reason of section 965(a) of the Code, including
357 but not limited to the taxable year beginning on January 1, 2017.

358 (h) For purposes of this section, the term “Code” shall mean the Internal Revenue Code,
359 as amended and in effect for the taxable year.

360 (i) The commissioner of revenue may issue regulations or other guidance with regard to
361 the interpretation and administration of this section. Such regulations or guidance may require
362 the reporting of income amounts to taxpayers or the department of revenue to ensure compliance
363 with the provisions of the section.

364 SECTION 29. Clause (42) of section 67 of said chapter 273 is hereby amended by
365 striking out the word “B33” and inserting in place thereof the following word:- B3L.

366 SECTION 30. Section 11 of chapter 337 of the acts of 2018 is hereby amended by
367 striking out the words “after it has joined the fund, as the municipality may designate” and
368 inserting in place thereof the following words:- following 30 days after the municipality has
369 joined the fund or on the first day of a later calendar quarter as the municipality may designate.

370 SECTION 31. Said chapter 337 is hereby further amended by inserting after section 15
371 the following section:-

372 Section 15A. Sections 6 to 8, inclusive, shall take effect for transfers of occupancies in
373 bed and breakfast establishments, hotels, lodging houses and motels beginning on or after July 1,
374 2019.

375 SECTION 32. (a) Notwithstanding any general or special law to the contrary, this section
376 shall facilitate the orderly transfer of the employees, proceeds, rules and regulations, property
377 and legal obligations and functions of state government from the transferor agency to the
378 transferee agency, defined as follows: the division of capital asset management and maintenance,
379 as transferor agency, to the department of public health, as transferee agency.

380 (b) Notwithstanding chapter 334 of the acts of 1996, section 22 of chapter 119 of the acts
381 of 2014 or any other general or special law to the contrary, control and custody of the
382 Massachusetts State Public Health Laboratory Campus located in the Jamaica Plain section of
383 the city of Boston shall be transferred from the transferor agency to the transferee agency. The
384 transferor and transferee agencies shall enter into an agreement to effect such transfer, which
385 shall occur no later than December 31, 2019. Upon such transfer, the transferee agency may
386 assign the use of space within the property to state agencies and may make expenditures and
387 perform maintenance for the property that it considers reasonable and appropriate.

388 (c) Upon the transfer required in subsection (b), employees of the transferor agency
389 engaged in the maintenance and security of the Massachusetts State Public Health Laboratory
390 Campus shall be transferred to the transferee agency. The personnel administrator in the human
391 resources division, in consultation with the transferee agency, shall complete a study of job titles

392 of the former transferor agency employees at the laboratory. The personnel administrator, in
393 consultation with the transferee agency, shall determine the appropriate commonwealth job titles
394 for former employees of the transferor agency who are transferred to the transferee agency under
395 this section. Employees transferred to the transferee agency pursuant to this section shall be
396 placed in job titles as determined by the personnel administrator and shall be paid wages and
397 receive benefits consistent with the collective bargaining agreement governing those job titles.

398 (d) Subject to appropriation, the transferred employees of the transferor agency, including
399 those who immediately before the effective date of this act held permanent appointment in
400 positions classified under chapter 31 of the General Laws or have tenure in their positions as
401 provided by section 9A of chapter 30 of the General Laws or did not hold such tenure, or held
402 confidential positions, shall be transferred to the transferee agency without interruption of
403 service within the meaning of section 9A of chapter 30, without impairment of seniority,
404 retirement or other rights of the employee, and without reduction in compensation or salary
405 grade, notwithstanding any change in title pursuant to the provisions of subsection (c) or duties
406 resulting from such reorganization, and without loss of accrued rights to holidays, sick leave,
407 vacation and benefits, and without change in union representation or certified collective
408 bargaining unit as certified by the state labor relations commission or in local union
409 representation or affiliation. Any collective bargaining agreement in effect immediately before
410 the transfer date shall continue in effect and the terms and conditions of employment therein
411 shall continue as if the employees had not been so transferred. The reorganization shall not
412 impair the civil service status of any such reassigned employee who immediately before the
413 effective date of this act either held a permanent appointment in a position classified under

414 chapter 31 of the General Laws or had tenure in a position by reason of section 9A of chapter 30
415 of the General Laws.

416 (e) Notwithstanding any general or special law to the contrary, all such employees shall
417 continue to retain their right to bargain collectively pursuant to chapter 150E of the General
418 Laws and shall be considered employees for the purposes of chapter 150E. Nothing in this
419 section shall confer upon any employee any right not held immediately before the date of the
420 transfer, or to prohibit any reduction of salary grade, transfer, reassignment, suspension,
421 discharge or layoff not prohibited before such date; nor shall anything in this section prohibit the
422 abolition of any management position within the transferor agency after the transfer to the
423 transferee agency.

424 (f) All petitions, requests, investigations, filings and other proceedings concerning the
425 Massachusetts State Public Health Laboratory Campus or such employees appropriately and duly
426 brought before the transferor agency, or pending before it before the effective date of this act,
427 shall continue unabated and remain in force, but shall be assumed and completed by the
428 transferee agency.

429 (g) All orders, advisories, findings, rules and regulations duly made and all approvals
430 concerning the Massachusetts State Public Health Laboratory Campus duly granted by the
431 transferor agency, which are in force immediately before the effective date of this act, shall
432 continue in force and shall thereafter be enforced, until superseded, revised, rescinded or
433 canceled, in accordance with law, by the transferee agency.

434 (h) All books, papers, records, documents, equipment, buildings, facilities, cash and other
435 property, both personal and real, including all such property held in trust, concerning the

436 Massachusetts State Public Health Laboratory Campus, which immediately before the effective
437 date of this act are in the custody of the transferor agency, shall be transferred to the transferee
438 agency.

439 (i) All duly existing contracts, leases and obligations of the transferor agency concerning
440 the Massachusetts State Public Health Laboratory Campus, shall continue in effect but shall be
441 assumed by the transferee agency. No such existing right or remedy of any character shall be
442 lost, impaired or affected by this section.

443 SECTION 33. Notwithstanding any general or special law to the contrary, for fiscal year
444 2019, the secretary of health and human services, with the written approval of the secretary of
445 administration and finance, may authorize transfers of surplus among items 4000-0320, 4000-
446 0430, 4000-0500, 4000-0601, 4000-0641, 4000-0700, 4000-0875, 4000-0880, 4000-0885, 4000-
447 0940, 4000-0950, 4000-0990, 4000-1400, 4000-1420 and 4000-1425.

448 SECTION 34. Notwithstanding any general or special law to the contrary, any
449 unexpended balances, not exceeding a total of \$20,000,000, in items 4000-0700 and 4000-1425
450 of section 2 of chapter 154 of the acts of 2018 shall not revert to the General Fund until
451 September 1, 2019 and may be expended by the executive office of health and human services to
452 pay for services enumerated in said items 4000-0700 and 4000-1425 provided during fiscal year
453 2019.

454 SECTION 35. (a) Notwithstanding any general or special law to the contrary, if the
455 committee for public counsel services determines that there exists a limited availability of
456 qualified private counsel appointed or assigned to care and protection cases in any county, the
457 committee may, by a majority vote, declare an emergency in that county.

458 (b) Upon the declaration of an emergency pursuant to subsection (a), the committee may
459 authorize a temporary increase in the rate of compensation for private counsel appointed or
460 assigned to care and protection cases in that county who, prior to the declaration of an
461 emergency, have billed not less than 350 hours in the current fiscal year as private counsel
462 appointed or assigned to care and protection cases or who have billed not less than 700 hours in
463 the previous fiscal year as private counsel appointed or assigned to care and protection cases.
464 The committee shall designate a certain minimum number of cases to be taken by each private
465 appointed counsel who is designated eligible to receive the emergency temporary rate of
466 compensation. The temporary increase in the rate of compensation shall be for new case
467 assignments made on or after the date of the declaration of an emergency pursuant to subsection
468 (a). The temporary increase in the rate of compensation shall apply for the duration of those new
469 case assignments. The temporary increase in the rate of compensation for private counsel
470 appointed or assigned to care and protection cases approved by the committee shall not exceed
471 \$75 per hour. If the committee determines that the increase in the rate of compensation has not
472 resulted in a sufficient increase in the number of care and protection assignments being taken by
473 private counsel, the committee may modify the eligibility criteria. The chief counsel shall notify
474 the chairs of the house and senate committees on ways and means upon any such modification.

475 (c) Upon the declaration of an emergency pursuant to subsection (a), the chief counsel of
476 the committee may waive the annual cap on billable hours for private counsel appointed or
477 assigned to represent clients in care and protection cases in the specified county; provided,
478 however, that any counsel appointed or assigned to such cases shall not be paid for any time
479 billed in excess of 2,000 billable hours.

480 (d) The committee may limit the availability of the rate of compensation authorized under
481 subsection (b) based on the committee's monitoring and evaluation of the performance of
482 counsel under section 10 of chapter 211D of the General Laws or to attorneys whose offices are
483 located in particular counties.

484 SECTION 36. The salary adjustments and other economic benefits authorized by the
485 following collective bargaining agreements shall be effective for the purposes of section 7 of
486 chapter 150E of the General Laws:

487 (1) between the Massachusetts Department of Transportation and DOT Unit A -
488 National Association of Government Employees, Clerical and Administrative Workers;

489 (2) between the University of Massachusetts and the Maintenance and Trades
490 Unit/MTA/NEA, Lowell Campus, Unit L93;

491 (3) between the sheriff of Hampden county and the National Correctional Employees
492 Union Mental Health Staff Unit, Local 131, Unit SH1;

493 (4) between the University of Massachusetts and the New England Police Benevolent
494 Protection Organization, Amherst Campus, Unit A07;

495 (5) between the University of Massachusetts and Classified and Technical Union,
496 Lowell Campus, Unit L92;

497 (6) between the sheriff of Bristol county and the National Association of Government
498 Employees, Maintenance Workers, Unit C; and

499 (7) between the sheriff of Worcester county and the New England Police Benevolent
500 Association, Local 550, Unit SW6.

501 SECTION 37. Sections 12 to 15, inclusive, shall take effect as of March 28, 2019.

502 SECTION 38. Section 35 is hereby repealed.

503 SECTION 39. Section 38 shall take effect on July 1, 2020.

504 SECTION 40. Notwithstanding any general or special law to the contrary, a legislative
505 member organization may continue its existing funds or accounts until such time as a dedicated
506 account for the legislative member organization is established in the Legislative Member
507 Organization Trust Fund; provided, that all funds and accounts currently maintained by a
508 legislative member organization shall be transitioned or incorporated into the Legislative
509 Member Organization Trust Fund no later than July 1, 2019.