

**HOUSE . . . . . No. 3633**

Text of a further amendment (Mr. Michlewitz of Boston) to the Senate amendment of the House Bill making appropriations for the fiscal year 2019 to provide for supplementing certain existing appropriations and for certain other activities and projects (House, No. 3506). March 25, 2019.

**The Commonwealth of Massachusetts**

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

By striking out all after the enacting clause and inserting in place thereof the following:—

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 *Department of Public Health*

19 4510-0810.....\$1,000,000

20 EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

21 *Department of Labor Standards*

22 7003-0200.....\$230,000

23 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

24 *Department of Housing and Community Development*

25 7004-0101.....\$10,046,611

26 EXECUTIVE OFFICE OF EDUCATION

27 *Department of Early Education and Care*

28 3000-7040.....\$680,000

29 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

30 *Sex Offender Registry*

31 8000-0125..... \$494,662

32 *Department of Correction*

33 8900-0001..... \$28,076,230

34 SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to  
35 provide for an alteration of purpose for current appropriations, and to meet certain requirements  
36 of law, the sums set forth in this section are hereby appropriated from the General Fund unless  
37 specifically designated otherwise in this section, for the several purposes and subject to the  
38 conditions specified in this section, and subject to the laws regulating the disbursement of public  
39 funds for the fiscal year ending June 30, 2019. These sums shall be made available until June  
40 30, 2019, except as otherwise stated.

41 EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

42 *Department of Public Utilities*

43 2100-0020 For the costs associated with an independent statewide examination of the  
44 safety of gas distribution infrastructure; provided, that notwithstanding the second sentence of  
45 the first paragraph of section 18 of chapter 25 of the General Laws, the assessments levied for  
46 fiscal year 2019 under said first paragraph shall be made at a rate sufficient to produce the  
47 amount expended from this item; provided further, that upon completion of the examination, the  
48 department of public utilities shall provide a report to the chairs of the house and senate  
49 committees on ways and means and the house and senate chairs of the joint committee on  
50 telecommunications, utilities and energy detailing the results of the examination, any  
51 recommendations for remediating safety issues with the commonwealth’s gas distribution

52 infrastructure including, but not limited to, the fiscal impacts of recommended safety  
53 improvements and recommended legislative action, if any; and, provided further, that any  
54 unexpended funds in this item shall not revert but shall be made available for the purpose of this  
55 item until June 30, 2020.....\$1,482,694

56 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

57 *Department of Housing and Community Development*

58 7004-1000 For the federal Low Income Home Energy Assistance Program 42 U.S.C.  
59 section 8621 et seq., to assist eligible low-income elders, working families and other households  
60 with assistance paying a portion of winter heating bills; provided, that the department shall  
61 establish the maximum assistance for which a household shall be eligible; and provided further,  
62 that any unexpended funds in this item shall not revert but shall be made available for the  
63 purpose of this item until June 30, 2020.....\$30,000,000

64 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

65 *State Police Crime Laboratory*

66 8100-1014 For costs associated with the collection and testing of sexual assault  
67 evidence kits required to be collected and tested by section 214 of chapter 69 of the acts of 2018,  
68 including testimony regarding such collection and testing; provided, that any unexpended funds  
69 in this item shall not revert but shall be made available for the purpose of this item until June 30,  
70 2020.....\$8,000,000

71 SECTION 2B. To provide for supplementing certain intragovernmental chargeback  
72 authorizations in the general appropriation act and other appropriation acts for fiscal year 2019,

73 to provide for certain unanticipated intragovernmental chargeback authorizations, to provide for  
74 an alteration of purpose for current intragovernmental chargeback authorizations, and to meet  
75 certain requirements of law, the sum set forth in this section is hereby authorized from the  
76 Intragovernmental Service Fund for the several purposes specified in this section or in the  
77 appropriation acts, and subject to the provisions of law regulating the disbursement of public  
78 funds for the fiscal year ending June 30, 2019. This sum shall be in addition to any amounts  
79 previously authorized and made available for the purposes of this item.

80 EXECUTIVE OFFICE OF TECHNOLOGY SERVICES AND SECURITY

81 1790-0200 Technology Shared Services Chargeback.....\$15,000,000

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

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

87 Section 35RR. There shall be established and set up on the books of the commonwealth a  
88 separate fund to be known as the Health Information Technology Trust Fund. There shall be  
89 credited to the fund revenues from federal reimbursements under Title XIX or Title XXI of the  
90 Social Security Act and applicable waivers thereof, the Health Information Technology for  
91 Economic and Clinical Health Act, Title XIII of Division A and Title IV of Division B of Pub. L.  
92 No. 111-5 and any other federal reimbursements, grants, premiums, gifts or other contributions  
93 from any source received for or in support of the commonwealth’s Health Insurance  
94 Exchange/Integrated Eligibility System, the health care provider incentive payment program and

95 for the promotion of electronic health record adoption and health information exchange in the  
96 commonwealth. The secretary of health and human services shall be the fund's trustee and shall  
97 expend the fund, without further appropriation, for costs associated with the development,  
98 maintenance and administration of the Health Insurance Exchange/Integrated Eligibility System,  
99 incentive payments to eligible MassHealth health care providers for the adoption,  
100 implementation, upgrade or meaningful use of certified electronic health record technology and  
101 to support the planning, implementation and operating costs of administering these payments.  
102 The secretary may certify for payment amounts in anticipation of federal revenues collected for  
103 the corresponding quarter during the previous fiscal year. To accommodate timing discrepancies  
104 between the receipt of revenues and related expenditures, the secretary may incur expenses, after  
105 written approval from the secretary of administration and finance, and the comptroller shall  
106 certify for payment, amounts not to exceed the most recent revenue estimate as certified by the  
107 MassHealth director, as reported in the state accounting system.

108         Annually and not later than March 1, the secretary shall file a report with the clerks of the  
109 house of representatives and the senate, the joint committee on health care financing and the  
110 house and senate committees on ways and means that provides an accounting of the money  
111 received by the fund, broken down by source, and the expenditures made from the fund, broken  
112 down by payer and amount paid.

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

115         SECTION 6. Section 2ZZZZ of said chapter 29, inserted by section 3 of chapter 218 of  
116 the acts of 2018, is hereby repealed.

117 SECTION 7. Said chapter 29 is hereby further amended by inserting after section  
118 2CCCCC, inserted by section 1 of chapter 296 of the acts of 2018, the following 3 sections:-

119 Section 2DDDDD. There shall be a Technical Rescue Services Fund. The fund shall be  
120 administered by the technical rescue coordinating council established under section 6 of chapter  
121 22D. The fund shall consist of: (i) compensation received under a contract including, but not  
122 limited to, a contract with a company that designates a member fire department as a stand-by  
123 rescue team in order to meet the requirements established by the federal United States  
124 Occupational Safety and Health Administration under 29 C.F.R. 1910; (ii) funds collected  
125 pursuant to a cost recovery mechanism established in subsection (d) of said section 6 of said  
126 chapter 22D; (iii) federal, state or private gifts, grants, donations or appropriations; (iv) funds  
127 from any other public or private sources; and (v) interest earned on such funds.

128 Amounts credited to the fund shall not be subject to further appropriation and shall be  
129 expended for: (i) the maintenance and operation of technical rescue regions established under  
130 said section 6 of said chapter 22D; (ii) the provision of technical rescue services; (iii) the  
131 acquisition and maintenance of technical rescue equipment; and (iv) the provision of initial and  
132 in-service training to regional technical rescue personnel including, but not limited to, payment  
133 of backfill and overtime for personnel participating in such training. Amounts credited to the  
134 fund that are unexpended at the end of a fiscal year shall not revert to the General Fund and shall  
135 be available for expenditure in the following fiscal year. An expenditure shall not be made from  
136 the fund if the expenditure would cause the fund to become deficient at the end of any fiscal  
137 year.

138           Annually and not later than June 30, the technical rescue coordinating council,  
139 established pursuant to said section 6 of said chapter 22D, shall report to the secretary of public  
140 safety and security, the clerks of the house of representatives and the senate, the joint committee  
141 on public safety and homeland security and the house and senate committees on ways and  
142 means. The report shall include, but not be limited to, an accounting of all funds received and  
143 distributed as authorized by this section.

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

152           (b) The department of agricultural resources, in consultation with the department of  
153 veteran services, shall establish, develop and implement the Massachusetts Veterans and  
154 Warriors to Agriculture Program to enhance the education, training, employment, income,  
155 productivity and retention of veterans currently working or aspiring to work in the field of  
156 agriculture in the commonwealth. Amounts credited to the fund shall be used, without further  
157 appropriation, for the costs associated with administering and implementing the program and  
158 may also be used to provide grants or loans on a competitive basis to public, private and  
159 charitable entities to finance projects in furtherance of the purpose of the program. Expenditures



160 from the fund for such purpose shall complement and not replace existing local, state, private or  
161 federal funding for related training and educational programs.

162 (c) Annually and not later than March 1, the department shall submit a report to the clerks  
163 of the house of representatives and the senate, the joint committee on environment, natural  
164 resources and agriculture and the house and senate committees on ways and means that provides  
165 an accounting of the money received in the fund, broken down by source, and the expenditures  
166 made from the fund, broken down by payer and amount paid.

167 Section 2FFFFF. (a) There shall be a Home Care Technology Trust Fund. The secretary  
168 of elder affairs shall administer the fund and may expend from the fund.

169 (b) There shall be credited to the fund: (i) available funds from home care cost sliding  
170 scale fees collected by the aging service access points network; (ii) funds appropriated or  
171 transferred for deposit into the fund; (iii) revenues credited to the fund including, but not limited  
172 to, aging service access points network funds, other federal reimbursements, grants, premiums,  
173 gifts or other contributions from any source; (iv) income derived from the investment of amounts  
174 credited to the fund; and (v) an amount equal to the revenues received from federal financial  
175 participation earned on qualifying expenditures sourced from the fund. Amounts credited to the  
176 fund shall be used to provide technological support for the creation of efficiencies in  
177 administration and processing within the aging service access points network.

178 The department may incur expenses, and the comptroller may certify for payment,  
179 amounts in anticipation of expected receipts; provided, however that no expenditure shall be  
180 made from said fund which shall cause said fund to be in deficit at the close of a fiscal year. Any  
181 remaining balance in the fund at the end of a fiscal year shall not revert to the General Fund, but

182 shall remain in the fund and be available for expenditure during the subsequent fiscal years.  
183 Expenditures from the fund may be made for services provided in prior fiscal years. Amounts  
184 credited to the fund shall not be subject to further appropriation.

185 (c) Annually and not later than March 1, the secretary shall file an annual report with the  
186 clerks of the house of representatives and the senate, the joint committee on healthcare financing,  
187 the joint committee on elder affairs and the house and senate committees on ways and means that  
188 shall include: (i) an accounting of the funds received, broken down by source; (ii) a description  
189 of the amount of federal financial participation earned on any qualifying expenditures; and (iii) a  
190 description of the expenditures made out of the fund, including a description of the efficiencies  
191 in administration and processing within the by aging service access points network supported  
192 through the fund.

193 SECTION 8. The fourth sentence of the second paragraph of section 19 of chapter 29C of  
194 the General Laws, as appearing in section 2 of chapter 337 of the acts of 2018, is hereby  
195 amended by inserting after the word “protection” the following words:- as submitted to the  
196 department of environmental protection by a majority vote of the chief executive officers of the  
197 municipality.

198 SECTION 9. The first sentence of the fourth paragraph of said section 19 of said chapter  
199 29C, as so appearing, is hereby amended by inserting after the word “the”, the fourth time it  
200 appears the following word:- management.

201 SECTION 10. The second sentence of said fourth paragraph of said section 19 of said  
202 chapter 29C, as so appearing, is hereby amended by inserting after the word “the”, the first time  
203 it appears, the following word:- management.

204 SECTION 11. Section 20 of said chapter 29C, added by section 2 of chapter 337 of the  
205 acts of 2018, is hereby amended by adding the following 3 paragraphs:-

206 Annually, not later than June 1, the commissioner shall produce a written report to the  
207 management board with the total amount of revenue collected under section 3C of chapter 64G  
208 in the preceding fiscal year from occupancies in each municipality that is a member of the fund.

209 The management board shall maintain complete itemized records of all receipts,  
210 expenditures and disbursements from the fund in accordance with generally accepted accounting  
211 principles and shall produce an annual written report that shall include, but not be limited to: (i)  
212 an account of revenue generated under section 3C of chapter 64G; (ii) itemized expenses of the  
213 board; (iii) summaries of the projects funded through the Cape Cod and Islands Water Protection  
214 Fund; (iv) an account of administrative expenses of the Cape Cod commission and the Martha's  
215 Vineyard Commission; and (v) 5-year projections relative to expected revenue and upcoming  
216 projects.

217 The records maintained by the management board shall be audited annually by an  
218 independent certified public accountant. Annually, not later than January 15, a copy of the  
219 annual audit report and the annual written report shall be provided to the chairs of the joint  
220 committee on environment, natural resources and agriculture and to each representative and  
221 senator who represents at least 1 municipality in the county of Barnstable, the county of Dukes  
222 County or the county of Nantucket.

223 SECTION 12. Section 2 of chapter 40R of the General Laws, as appearing in the 2016  
224 Official Edition, is hereby amended by inserting after the figure "10", in lines 33 and 102, the

225 following words:- , or other funds from appropriations or other money authorized by the general  
226 court.

227 SECTION 13. Section 9 of said chapter 40R, as so appearing, is hereby amended by  
228 inserting after the word “fund”, in lines 4 and 22, the following words:- or other funds from  
229 appropriations or other money authorized by the general court.

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

233 SECTION 15. Subclause (i) of clause (31) of subsection (b) of section 21 of chapter 62C  
234 of the General Laws, inserted by section 3 of chapter 368 of the acts of 2018, is hereby amended  
235 by inserting after the words “pursuant to” the following words:- this chapter or.

236 SECTION 16. The second paragraph of section 42A of chapter 112 of the General Laws,  
237 as appearing in the 2016 Official Edition, is hereby amended by adding the following 2  
238 sentences:- The board may enter into agreements with the United States Food and Drug  
239 Administration pursuant to 21 C.F.R. 20.88 to obtain records and information. Records and  
240 information obtained by the board pursuant to such agreements shall not be public records and  
241 shall be exempt from disclosure under clause Twenty-sixth of section 7 of chapter 4 or section 10  
242 of chapter 66.

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

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

250 “Covered individual”, either: (i) an employee who meets the financial eligibility  
251 requirements of subsection (a) of section 24 of chapter 151A; provided, however, that all such  
252 employment shall have been with an employer in the commonwealth; (ii) a self-employed  
253 individual: (A) who has elected coverage under subsection (j) of section 2; and (B) whose  
254 reported earnings to the department of revenue from self-employment meet the financial  
255 eligibility requirements of said subsection (a) of said section 24 of said chapter 151A as if the  
256 individual were an employee; (iii) a covered contract worker: (A) for whom at least 1 employer  
257 or covered business entity is required to remit contributions to the Family and Employment  
258 Security Trust Fund pursuant to section 6; and (B) whose payments from such employer or  
259 covered business entity satisfy the financial eligibility requirements of said subsection (a) of said  
260 section 24 of said chapter 151A as if the covered contract worker were an employee; or (iv) a  
261 former employee who has: (A) met the financial eligibility requirements of said subsection (a) of  
262 said section 24 of said chapter 151A at the time of the former employee's separation from  
263 employment; provided, however, that all such employment shall have been with an employer in  
264 the commonwealth; and (B) been separated from employment for not more than 26 weeks at the  
265 start of the former employee's family or medical leave.

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

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

272 (1) The weekly benefit amount for a covered individual on family or medical leave shall  
273 be determined as follows: (i) the portion of the covered individual's average weekly wage that is  
274 equal to or less than 50 per cent of the state average weekly wage shall be replaced at a rate of 80  
275 per cent; and (ii) the portion of the covered individual's average weekly wage that is more than  
276 50 per cent of the state average weekly wage shall be replaced at a rate of 50 per cent. For  
277 purposes of the calculation specified in this paragraph, a covered individual's average weekly  
278 wage shall include only those wages or payments subject to the contribution requirements of  
279 section 6.

280 SECTION 20. Subsection (a) of section 6 of said chapter 175M is hereby amended by  
281 striking out the first sentence, as so appearing, and inserting in place thereof the following  
282 sentence:- For each employee or covered contract worker, an employer or a covered business  
283 entity shall remit to the Family and Employment Security Trust Fund established in section 7  
284 contributions in the form and manner as determined by the department.

285 SECTION 21. Said section 6 of said chapter 175M, as amended by section 43 of chapter  
286 273 of the acts of 2018, is hereby further amended by striking out subsections (d) and (e) and  
287 inserting in place thereof the following 2 subsections:-

288 (d) Notwithstanding subsection (c), an employer employing less than 25 employees in the  
289 commonwealth shall not be required to pay the employer portion of premiums for family and  
290 medical leave; provided, however, that such employer shall remit, for each employee, 100 per

291 cent of the family leave contribution and 40 per cent of the medical leave contribution as  
292 otherwise required under subsection (a). An employer or other business or trade that is a covered  
293 business entity shall count covered contract workers as employees for the purposes of this  
294 subsection.

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

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

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

305 SECTION 23. Subsection (g) of section 8 of said chapter 175M, as appearing in section 6  
306 of chapter 368 of the acts of 2018, is hereby amended by adding the following sentence:- The  
307 department may issue refunds if the contributions required in section 6 have resulted in  
308 duplicative charges.

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

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

315 SECTION 26. Item 7004-8016 of section 2B of chapter 219 of the acts of 2016 is hereby  
316 amended by inserting after the word “Laws”, the following words:- ; provided, however, that a  
317 density bonus payment or production bonus payment, as defined in section 2 of chapter 40R of  
318 the General Laws, or a zoning incentive payment made pursuant to section 9 of chapter 40R,  
319 may be paid directly to a municipality from this line item.

320 SECTION 27. Item 7004-0108 of section 2 of chapter 154 of the acts of 2018 is hereby  
321 amended by inserting after the words “permanent sustainable housing” the following words:- ;  
322 provided further, that the undersecretary of housing and community development may transfer  
323 surplus funds appropriated in this item to item 7004-0101 to address deficiencies in said item  
324 7004-0101; provided further, that not more than \$5,000,000 shall be transferred from this item in  
325 fiscal year 2019.

326 SECTION 28. Item 8324-0000 of said section 2 of said chapter 154 is hereby amended  
327 by striking out the words “expended for bulk” and inserting in place thereof, the following  
328 words:- allocated for a grant program to provide financial assistance for the.

329 SECTION 29. Item 7002-1120 of section 2A of chapter 228 of the acts of 2018 is hereby  
330 amended by striking the words “OpenCape Corporation to expand fiber optic cable in the village  
331 of Hyannis in the town of Barnstable” and inserting in place thereof the following words:- the  
332 town of Barnstable to expand access to broadband internet in the village of Hyannis.



333 SECTION 30. Chapter 273 of the acts of 2018 is hereby amended by inserting after  
334 section 64 the following section:-

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

338 (a) Amounts included in federal gross income for a taxable year under section 951(a) of  
339 the Code by reason of section 965 of the Code shall be taken into account for purposes of chapter  
340 62 of the General Laws. All such amounts of gross income required to be taken into account for  
341 federal income tax purposes in taxable years ending on or before December 31, 2019 shall be  
342 taken into account in the determination of Massachusetts gross income in the taxable year ending  
343 on December 31, 2019. Solely for purposes of the determination and reporting of income derived  
344 from such amounts, the status of a taxpayer as a resident or nonresident shall be determined by  
345 the taxpayer's status as a resident or nonresident in the taxable year in which such income was  
346 required to be taken into account for federal income tax purposes. In the case of reporting of such  
347 income by nonresidents, as so determined, the sourcing of such income to the commonwealth  
348 shall be consistent with the apportionment or other sourcing method used by the taxpayer in the  
349 year that the income was taken into account for federal income tax purposes under such rules as  
350 may be determined by the commissioner.

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

353 (c) The deduction under section 965(c) of the Code shall not apply for Massachusetts  
354 purposes. A taxpayer shall be entitled in the taxable year ending on December 31, 2019 to a

355 deduction from Part A gross income equal to 60 per cent of the amount included in Part A  
356 income pursuant to subsections (a) and (b). The principles set forth in section 965(f)(2) of the  
357 Code shall apply in a manner consistent with this section and section 6F of chapter 62 of the  
358 General Laws.

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

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

369 (f) Payment of the tax liability under chapter 62 of the General Laws attributable to  
370 income taken into account under subsections (a) and (b), or the first 3 installments of such tax  
371 liability in the case of a taxpayer who has made a valid election pursuant to section 965(h) or  
372 965(i) of the Code, shall be due on or before April 18, 2020. Each succeeding installment shall  
373 be paid not later than April 18 of the taxable year following the year with respect to which the  
374 preceding installment was made. Interest shall not accrue with respect to any liability under this  
375 section prior to the due date for such liability.

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

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

381 (i) The commissioner of revenue may issue regulations or other guidance with regard to  
382 the interpretation and administration of this section. Such regulations or guidance may require  
383 the reporting of income amounts to taxpayers or the department of revenue to ensure compliance  
384 with this section.

385 SECTION 31. Clause (42) of section 67 of said chapter 273 is hereby amended by  
386 striking out the word “B33” and inserting in place thereof the following word:- B3L.

387 SECTION 32. Section 6 of chapter 337 of the acts of 2018 is hereby amended by striking  
388 out, in section 1 of chapter 64G of the General Laws, the definition of “Rent” and inserting in  
389 place thereof the following definition:-

390 “Rent”, the total consideration paid by or on behalf of an occupant, including any service,  
391 cleaning or other charge, to an operator or an intermediary collecting and remitting the excise on  
392 behalf of an operator under section 13 in exchange for occupancy, valued in money, whether  
393 received in money or otherwise, including all receipts, cash, credits and property or services of  
394 any kind or nature; provided, however, that “rent” shall not include: (i) bona fide refundable  
395 security deposits; (ii) any amount paid by an occupant that is included in the taxable gross  
396 receipts of the operator under chapter 64H or 64I where the operator is a vendor for purposes of

397 those chapters; or (iii) amounts paid by an occupant to an operator for services offered by the  
398 operator on similar terms to non-occupants in the regular course of the operator's business.

399 SECTION 33. Said section 6 of said chapter 337 is hereby further amended by striking  
400 out section 3D of chapter 64G and inserting in place thereof the following section:-

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

405 (b) A city or town that votes to impose a community impact fee under subsection (a)  
406 may, by a separate additional vote and in the same manner of acceptance as set forth in section  
407 3A, also impose the community impact fee upon each transfer of occupancy of a short-term  
408 rental unit that is located within a two-family or three-family dwelling that includes the  
409 operator's primary residence.

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

417 SECTION 34. Section 8 of said chapter 337 is hereby amended by striking out, in clause  
418 (iii) of subsection (a) of section 13 of said chapter 64G, the word “municipality” and inserting in  
419 place thereof the following word:- commissioner.

420 SECTION 35. Said section 8 of said chapter 337 is hereby amended by striking out, in  
421 clause (v) of said subsection (a) of said section 13 of said chapter 64G, the words “to permitting  
422 such operator to list or offer an accommodation for rent through the use of the intermediary” and  
423 inserting in place thereof the following words:- to the intermediary collecting any rent from an  
424 occupant or facilitating the collection or payment of rent on behalf of an operator.

425 SECTION 36. Section 11 of said chapter 337 is hereby amended by striking out the  
426 words “after it has joined the fund, as the municipality may designate” and inserting in place  
427 thereof the following words:- following 30 days after the municipality has joined the fund or on  
428 the first day of a later calendar quarter, as the municipality may designate by a majority vote of  
429 the chief executive officers of the municipality.

430 SECTION 37. Said chapter 337 is hereby further amended by inserting after section 15  
431 the following section:-

432 Section 15A. Sections 6 to 8, inclusive, shall take effect for transfers of occupancies in  
433 bed and breakfast establishments, hotels, lodging houses and motels beginning on or after July 1,  
434 2019.

435 SECTION 38. (a) Notwithstanding any general or special law to the contrary, this section  
436 shall facilitate the orderly transfer of the employees, proceeds, rules and regulations, property,  
437 legal obligations and functions of state government from the transferor agency to the transferee

438 agency, defined as follows: the division of capital asset management and maintenance, as  
439 transferor agency, to the department of public health, as transferee agency.

440 (b) Notwithstanding chapter 334 of the acts of 1996, section 22 of chapter 119 of the acts  
441 of 2014 or any other general or special law to the contrary, control and custody of the  
442 Massachusetts State Public Health Laboratory Campus located in the Jamaica Plain section of  
443 the city of Boston shall be transferred from the transferor agency to the transferee agency. The  
444 transferor and transferee agencies shall enter into an agreement to effect the transfer and the  
445 transfer shall not occur later than December 31, 2019. Upon the transfer, the transferee agency  
446 may assign the use of space within the property to state agencies and may make expenditures and  
447 perform maintenance for the property that it considers reasonable and appropriate.

448 (c) Upon the transfer required in subsection (b), employees of the transferor agency  
449 engaged in the maintenance and security of the Massachusetts State Public Health Laboratory  
450 Campus shall be transferred to the transferee agency. The personnel administrator in the human  
451 resources division, in consultation with the transferee agency, shall complete a study of job titles  
452 of the former transferor agency employees at the laboratory. The personnel administrator, in  
453 consultation with the transferee agency, shall determine the appropriate commonwealth job titles  
454 for former employees of the transferor agency who are transferred to the transferee agency under  
455 this section. Employees transferred to the transferee agency pursuant to this section shall be  
456 placed in job titles as determined by the personnel administrator and shall be paid wages and  
457 receive benefits consistent with the collective bargaining agreement governing those job titles.

458 (d) Subject to appropriation, the transferred employees of the transferor agency, including  
459 those who immediately before the effective date of this act held permanent appointment in

460 positions classified under chapter 31 of the General Laws or have tenure in their positions as  
461 provided by section 9A of chapter 30 of the General Laws or did not hold such tenure, or held  
462 confidential positions, shall be transferred to the transferee agency without interruption of  
463 service within the meaning of said section 9A of said chapter 30, without: (i) impairment of  
464 seniority, retirement or other rights of the employee; (ii) reduction in compensation or salary  
465 grade, notwithstanding any change in title pursuant to subsection (c) or duties resulting from  
466 such reorganization; (iii) loss of accrued rights to holidays, sick leave, vacation and benefits; and  
467 (iv) change in union representation or certified collective bargaining unit as certified by the state  
468 labor relations commission or in local union representation or affiliation. A collective bargaining  
469 agreement in effect immediately before the transfer date shall continue in effect and the terms  
470 and conditions of employment in the agreement shall continue as if the employees had not been  
471 so transferred. The reorganization shall not impair the civil service status of any such reassigned  
472 employee who immediately before the effective date of this act held a permanent appointment in  
473 a position classified under said chapter 31 or had tenure in a position by reason of said section  
474 9A of said chapter 30.

475 (e) Notwithstanding any general or special law to the contrary, the transferred employees  
476 of the transferor agency shall continue to retain their right to bargain collectively pursuant to  
477 chapter 150E of the General Laws and shall be employees for the purposes of said chapter 150E.  
478 Nothing in this section shall: (i) confer upon any employee any right not held immediately before  
479 the date of the transfer; (ii) prohibit any reduction of salary grade, transfer, reassignment,  
480 suspension, discharge or layoff not prohibited before such date; or (iii) prohibit the abolition of  
481 any management position within the transferor agency after the transfer to the transferee agency.

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

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

491 (h) All books, papers, records, documents, equipment, buildings, facilities, cash and other  
492 property, both personal and real, including all such property held in trust, concerning the  
493 Massachusetts State Public Health Laboratory Campus that are in the custody of the transferor  
494 agency immediately before the effective date of this act shall be transferred to the transferee  
495 agency.

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

500 SECTION 39. Notwithstanding any general or special law to the contrary, for fiscal year  
501 2019, the secretary of health and human services, with the written approval of the secretary of  
502 administration and finance, may authorize transfers of surplus among items 4000-0320, 4000-



503 0430, 4000-0500, 4000-0601, 4000-0641, 4000-0700, 4000-0875, 4000-0880, 4000-0885, 4000-  
504 0940, 4000-0950, 4000-0990, 4000-1400, 4000-1420 and 4000-1425.

505 SECTION 40. Notwithstanding any general or special law to the contrary, any  
506 unexpended balances, not exceeding a total of \$20,000,000, in items 4000-0700 and 4000-1425  
507 of section 2 of chapter 154 of the acts of 2018 shall not revert to the General Fund until  
508 September 1, 2019 and may be expended by the executive office of health and human services to  
509 pay for services enumerated in said items 4000-0700 and 4000-1425 provided during fiscal year  
510 2019.

511 SECTION 41. (a) Notwithstanding any general or special law to the contrary, if the  
512 committee for public counsel services determines that there exists a limited availability of  
513 qualified private counsel appointed or assigned to care and protection cases in any county, the  
514 committee may, by a majority vote, declare an emergency in that county.

515 (b) Upon the declaration of an emergency pursuant to subsection (a), the committee may  
516 authorize a temporary increase in the rate of compensation for private counsel appointed or  
517 assigned to care and protection cases in that county who, prior to the declaration of an  
518 emergency, have billed not less than 350 hours in the current fiscal year as private counsel  
519 appointed or assigned to care and protection cases or who have billed not less than 700 hours in  
520 the previous fiscal year as private counsel appointed or assigned to care and protection cases.  
521 The committee shall designate a certain minimum number of cases to be taken by each private  
522 appointed counsel who is designated eligible to receive the emergency temporary rate of  
523 compensation. The temporary increase in the rate of compensation shall be for new case  
524 assignments made on or after the date of the declaration of an emergency pursuant to subsection

525 (a). The temporary increase in the rate of compensation shall apply for the duration of those new  
526 case assignments. The temporary increase in the rate of compensation for private counsel  
527 appointed or assigned to care and protection cases approved by the committee shall not exceed  
528 \$75 per hour. If the committee determines that the increase in the rate of compensation has not  
529 resulted in a sufficient increase in the number of care and protection assignments being taken by  
530 private counsel, the committee may modify the eligibility criteria. The chief counsel shall notify  
531 the chairs of the house and senate committees on ways and means upon any such modification.

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

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

541 SECTION 42. The salary adjustments and other economic benefits authorized by the  
542 following collective bargaining agreements shall be effective for the purposes of section 7 of  
543 chapter 150E of the General Laws: (i) between the Massachusetts Department of Transportation  
544 and DOT Unit A - National Association of Government Employees, Clerical and Administrative  
545 Workers; (ii) between the University of Massachusetts and the Maintenance and Trades  
546 Unit/MTA/NEA, Lowell Campus, Unit L93; (iii) between the sheriff of Hampden county and

547 the National Correctional Employees Union Mental Health Staff Unit, Local 131, Unit SH1; (iv)  
548 between the University of Massachusetts and the New England Police Benevolent Protection  
549 Organization, Amherst Campus, Unit A07; (v) between the University of Massachusetts and  
550 Classified and Technical Union, Lowell Campus, Unit L92; (vi) between the sheriff of Bristol  
551 county and the National Association of Government Employees, Maintenance Workers, Unit C;  
552 and (vii) between the sheriff of Worcester county and the New England Police Benevolent  
553 Association, Local 550, Unit SW6.

554 SECTION 43. Notwithstanding any general or special law to the contrary, the special  
555 commission established in section 103 of chapter 154 of the acts of 2018 is hereby revived and  
556 continued to June 30, 2019. The special commission shall file the results of its study and its  
557 recommendations, including drafts of legislation necessary to carry those recommendations into  
558 effect, with the clerks of the house of representatives and the senate, the joint committee on  
559 consumer protection and professional licensure and the house and senate committees on ways  
560 and means not later June 30, 2019.

561 SECTION 44. Notwithstanding any general or special law to the contrary, the special  
562 commission established in section 136 of chapter 47 of the acts of 2017, inserted by section 26 of  
563 chapter 113 of the acts of 2018, is hereby revived and continued to December 31, 2019. All  
564 appointments to the commission shall be made not later than June 30, 2019. The commission  
565 shall report its findings, including any recommendations for legislation, to the clerks of the house  
566 of representatives and the senate not later than December 31, 2019.

567 SECTION 45. Section 41 is hereby repealed.

568 SECTION 46. Sections 32 to 35, inclusive, and section 37 shall take effect on March 27,  
569 2019.

570 SECTION 47. Section 45 shall take effect on July 1, 2020.