

**HOUSE . . . . . No. 4067**

---

**The Commonwealth of Massachusetts**



CHARLES D. BAKER  
GOVERNOR

OFFICE OF THE GOVERNOR  
**COMMONWEALTH OF MASSACHUSETTS**  
STATE HOUSE · BOSTON, MA 02133  
(617) 725-4000

KARYN POLITO  
LIEUTENANT GOVERNOR

*September 6, 2019*

To the Honorable Senate and House of Representatives,

I am filing for your consideration a bill entitled “An Act Making Appropriations for Fiscal Year 2019 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects.”

Tax revenue collections in fiscal year 2019 (FY19) exceed budgeted estimates by \$1.1 billion. These above-benchmark collections are attributable to an unexpected increase in certain historically volatile revenue sources, most notably corporate taxes and capital gains taxes. In recognition of that volatility, by law, only capital gains taxes below a certain threshold (\$1.212 billion in fiscal year 2019) are available for spending, while the remainder must be transferred to the Stabilization Fund and other reserves for long-term liabilities.

I am pleased to report that through the statutory capital gains mechanism we have already transferred \$848 million to these long-term reserves. Of this amount, \$764 million stays in the Stabilization Fund, while the reserves for pension and future retiree health insurance each receive \$42 million. In this bill, I recommend further transfers as needed, estimated to total \$168 million, to bring the Stabilization Fund balance to \$3 billion at the close of FY19. A \$3 billion balance is a substantial safeguard against a future rainy day, and a major improvement from the \$1 billion anticipated year-end Stabilization Fund balance for fiscal year 2015 when I took office. This landmark balance is a testament to many years of concerted effort in partnership with the Legislature.

This bill recommends two tax cuts to benefit working families. First, I recommend that the Part B income tax rate be reduced from 5.05% to 5.0% on January 1, 2020, without depending on a series of revenue tests later this fall. This change is already anticipated in the enacted budget. Further, I recommend that the income tax exemption for dependents be doubled, from \$1,000 per dependent to \$2,000, benefiting approximately one million tax filers and reducing individual income taxes by an additional \$50 per dependent in the typical case. A taxpayer with two children and a dependent elderly parent would be eligible for a \$6,000 exemption under this proposal, up from \$3,000, with tax savings rising from \$150 to \$300 at the 5.0% rate. This change is expected to reduce tax collections by \$87 million per year; I recommend reserving \$175 million to cover approximately two years at the higher exemption rate, which will give budget writers sufficient time to adjust to the revision in collections.

This bill proposes \$648 million in supplemental appropriations, at a net state cost of \$429 million. After accounting for the dependent tax cut and a proposed additional transfer to pay down unfunded liability for future retiree health insurance, the total net fiscal impact of the bill is \$651 million.

A \$35.5 million payment of penalty funds by Wynn Resorts this spring means \$22.4 million more is now available in various on-budget funds, with specific directions as to usage, but still subject to appropriation. (The remaining \$13.1 million was directed to the Stabilization Fund and non-budgeted funds that may be spent without appropriation.) Where money is required to go to local aid formulas that are already fully distributed to cities and towns, I recommend that any General Fund money made available as a result be reallocated to local needs. Recommendations include \$10.5 million for Complete Streets and small bridges from funds meant to support local capital needs and \$3.4 million for the Workforce Competitiveness Trust Fund from the Gaming Economic Development Fund. Money in the Education Fund would support \$2.0 million for Special Education circuit breaker reimbursements, \$1.7 million for Early College costs in FY20, and \$1.2 million for regional transportation reimbursement. Lastly, \$3.5 million would pay for a share of PFAS testing costs, a topic addressed in more detail below.

I support the use of \$100 million from the FY19 tax surplus for investments in education. Critically, this bill recommends \$50 million for targeted assistance for school improvement. This recommendation builds on our recommendation in House 1, and aligns closely with efforts in the Legislature to guarantee access for all children to well-resourced, well-run public schools. I further recommend that we use part of the FY19 surplus to support multiyear supplemental money including \$15 million for the Commonwealth Commitment program and other higher education scholarships, \$15 million for scholarship assistance for high school students enrolled in Early College programs, \$15 million for school safety infrastructure investments, and \$5 million for Science, Technology, Engineering, and Mathematics (STEM) curriculum, internships and work-based learning opportunities.

Another \$104 million should go to infrastructure for transportation and clean drinking water. As I did last year, I recommend that \$40 million of the surplus support repairs and improvements of local roads and bridges. I also recommend that \$4.1 million collected from transportation network company fees be made available to support a new initiative providing grants for employers, Transit Management Associations, Regional Transit Authorities and others that provide innovative workforce transit options to employees, especially options focusing on “last mile” links between public transportation locations and important destinations. I recommend that \$4.9 million in tax funds, or \$8.4 million total with Wynn penalty money, be used to determine the scale of per- and polyfluoroalkyl substances (PFAS) contamination in drinking water supplies. This testing will support state and local efforts to determine the scope of the problem and to identify best solutions. To signal our commitment to finding solutions, I recommend a \$20 million transfer to the Clean Water Trust for PFAS-related investments such as 0% loans, and another \$35 million to expand capacity more generally in the Clean Water Trust.

These capital investments will improve the Commonwealth’s infrastructure and reduce our reliance on borrowed funds, without creating permanent spending in the operating budget, making them a fiscally prudent use of one-time revenues.

I recommend \$16.4 million for facility and service improvements for men who are civilly committed for substance use treatment under Section 35 of Chapter 123 of the General Laws.

I further recommend \$5 million to address trafficking of the synthetic opioid fentanyl, which according to recent public health data was present in nearly all opioid-related overdose deaths in Massachusetts in the first quarter of 2019 in which there was a toxicology screen.

Other proposed uses of the tax surplus, largely one-time, include: \$16.3 million for Safety Net Provider Hospitals; \$10 million for the creation of housing for extremely low income renters; another \$10 million for down payment assistance, a program that empowers first time homebuyers whose incomes can support a mortgage, but who lack sufficient savings to access the traditional mortgage market; \$4 million for Community Compact; \$3.5 million for spraying to reduce the risk of Eastern equine encephalitis (EEE) transmitted by mosquitos; \$1 million for non-profit security grants to add to the \$500,000 in the FY20 budget; and \$1 million for smaller needs.

Other recommendations address deficiencies that have been pending throughout fiscal 2019. These deficiencies have been carried on the books for some months, and would be affordable even without a tax surplus, but still require sufficient appropriation authority. The largest is \$304 million gross (\$108 million net) for MassHealth. This appropriation is the final step in an effort to rebalance costs between FY20 and FY19. Improvements in caseload during the spring opened up the additional opportunity to make certain MassHealth payments on time, rather than stretching them into the next fiscal year, as has been the practice. Other deficiencies

include \$20.5 million for chapter 257 human service provider rates, \$10.3 million for sheriff expenses, \$8.7 million for National Guard tuition and fee waivers, \$6.9 million for snow and ice, and \$3.4 million for other costs.

I further recommend continuing \$90.9 million in existing fiscal year 2019 authorizations into fiscal year 2020, including \$25 million in Early Education caseload funding. Many of these recommendations simply account for the timing of payments for costs that were anticipated in the development of the FY19 budget.

Further, I am recommending several policy changes, in addition to the tax changes described earlier. These include a new trust fund for the Massachusetts Emergency Management Agency (“MEMA”), funded through natural reversions, that would bolster MEMA’s ability to respond swiftly to natural disasters. This bill also includes sections designed to advance the Commonwealth’s efforts to fight climate change by authorizing the use of Regional Greenhouse Gas Initiative funds to promote the purchase and lease of electric vehicles.

This legislation also proposes statutory changes in reaction to recent federal tax changes. These provisions would shield permanently disabled veterans and other individuals with disabilities whose federal student loans have been forgiven on the basis of disability from facing state tax liability, and decouple Massachusetts from the newly imposed limitation on the deductibility of interest that was adopted as part of the federal Tax Cuts and Jobs Acts of 2017, allowing businesses in the Commonwealth to continue to deduct 100 percent of eligible expenses for state tax purposes.

Drawing from my budget proposal for fiscal year 2020, I am re-filing sections that would authorize up to \$5 million to be dedicated to the de-leading of water fountains in schools, which requires urgent action, and establish an intermediate-level disciplinary step for nursing homes that fail to pay delinquent MassHealth fees by permitting the Department of Public Health to place limitations on new admissions.

I am also re-filing corrections to the premium pay statute to include three holidays that were omitted when premium pay was reduced last year in the Grand Bargain legislation. Further, in response to a decision issued by the Supreme Judicial Court, I am recommending legislation to clarify the responsibilities of employers related to overtime for inside sales employees who are paid entirely on commission.

Additional sections support appropriation changes and address year-end closing and other state finance matters. I am also filing a section that ratifies certain collective bargaining agreements.

I also take this opportunity to ask that you act on a number of previously-filed matters that remain pending before the Legislature, including:

- Appropriating \$50 million for MBTA accelerated improvements;
- Proposed changes to the Massachusetts Bay Transportation Authority’s budget approval date and corrections to a section that allows limited use of capital funds for employee costs that became law last year;
- Changes to the Commonwealth’s pension and workers’ compensation statutes to prevent an employee from receiving a windfall from the combination of worker’s compensation and retirement benefits;
- A proposed requirement that school multi-hazard evacuation plans be reported to the Department of Elementary and Secondary Education to ensure that the plan has been formulated;
- Amendments to the Substance Use Disorder Trust Fund;
- Sections related to the Commonwealth’s marijuana statute, including a section to clarify the statutory definition of “horticultural use” to include hemp in order for it to be grown on land that includes an agricultural preservation restriction, as well as a section prohibiting the use of EBT cards for marijuana products; and
- Corrections to the current law governing stun guns.

Finally, I note that sufficient revenues are estimated to be available to finance the appropriations and other measures proposed in this legislation. Since fiscal year 2019 has already ended, I urge you to enact this legislation promptly.

Respectfully submitted,

Charles D. Baker,  
*Governor*



11 *Committee for Public Counsel Services*

12 0321-1510 Private Counsel Compensation.....\$1,985,825

13 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

14 *Reserves*

15 1599-6903 Chapter 257 Reserve.....\$20,500,000

16 1599-0026 Municipal Regionalization Reserve.....\$4,000,000

17 1599-8910 Sheriffs Reserve.....\$10,300,000

18 *Group Insurance Commission*

19 1108-5500 Group Insurance Dental and Vision Benefits .....\$100,000

20 EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

21 *Department of Agricultural Resources*

22 2511-0100 Agricultural Resources Administration..... \$3,500,000

23 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

24 *Office of the Secretary*

25 1595-1070 Safety Net Provider Trust Fund.....\$16,300,000

26 4000-0700 MassHealth Fee for Service Payments.....\$304,200,000

27 MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44

*Department of Transportation*

1595-6368 Massachusetts Transportation Trust Fund.....\$10,981,731

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

*Department of Housing and Community Development*

7004-0100 Operation of Homeless Programs.....\$71,800

7004-9007 Public Housing Reform.....\$325,000

*Division of Professional Licensure*

7006-0040 Division of Professional Licensure.....\$350,000

*Division of Telecommunications and Cable*

7006-0071 Department of Telecommunications and Cable.....\$150,000

EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

*Office of the Secretary*

1595-1075 Workforce Competitiveness Trust Fund.....\$3,372,500

Gaming Economic Development Fund.....100%

EXECUTIVE OFFICE OF EDUCATION

*Office of the Secretary*

1595-7066 STEM Internships.....\$5,000,000

45           7009-6600    Early College.....\$1,739,500

46                            Education Fund.....100%

47                            *Department of Elementary and Secondary Education*

48           7035-0006    Regional School Transportation.....\$1,231,960

49           7061-0012    Special Education Circuit Breaker Reimbursement.....\$1,998,540

50                            *Department of Higher Education*

51           7066-0021    Foster Care and Adopted Fee Waiver.....\$1,221,418

52                            *Cape Cod Community College*

53           7504-0100    Cape Cod Community College.....\$100,000

54                            EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

55                            *Military Division*

56           8700-1150    National Guard Tuition and Fee Waivers.....\$8,702,548

57           SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to  
58 provide for an alteration of purpose for current appropriations, and to meet certain requirements  
59 of law, the sums set forth in this section are hereby appropriated from the General Fund unless  
60 specifically designated otherwise in this section, for the several purposes and subject to the  
61 conditions specified in this section, and subject to the laws regulating the disbursement of public  
62 funds for the fiscal year ending June 30, 2019. Except as otherwise stated, these sums shall be  
63 made available until June 30, 2020.

64 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

65 *Reserves*

66 1599-1214 For a reserve for expansion, upgrades, or enhancements to staffing,  
67 operations, or infrastructure for new and existing facilities that treat men with an alcohol or  
68 substance use disorder under sections 1 and 35 of chapter 123 of the General Laws; provided,  
69 that the secretary of administration and finance may transfer funds from this item to state  
70 agencies as defined in section 1 of chapter 29 of the General Laws.....\$16,363,882

71 EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

72 *Office of the Secretary*

73 1599-0718 For a reserve to fund the costs associated with efforts to enhance safety  
74 and mitigate harms stemming from the increased presence of great white sharks in the Cape Cod  
75 region, including but not limited to shark tagging, monitoring and surveillance activities and staff  
76 costs associated therewith.....\$195,000

77 *Department of Environmental Protection*

78 2250-2002 For the testing of potential Per- and Polyfluoroalkyl Substances (PFAS)  
79 contamination of water supplies and for grants to support treatment and design of affected  
80 drinking water systems; provided, that any unexpended funds in this item shall not revert but  
81 shall be made available for the purpose of this item until June 30, 2021.....\$8,400,000

82 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

83 *Department of Housing and Community Development*



104           8000-0140 For a grant program administered by the executive office of public safety and  
 105 security to establish or support existing regional fentanyl interdiction programs investigating  
 106 major criminal enterprise and criminal activities related to intra- and inter-state trafficking of  
 107 fentanyl; provided, that administrative costs for approved grants shall not exceed 2 per cent of  
 108 the funds appropriated in this  
 109 item.....\$5,000,000

110           8000-1127 For a nonprofit security grant program to provide support for target  
 111 hardening and other security enhancements to nonprofit organizations that are at high risk of  
 112 terrorist attack and are ineligible for the United States Department of Homeland Security’s  
 113 Nonprofit Security Grant Program based on their location.....\$1,000,000

114           SECTION 2C.I. For the purpose of making available in fiscal year 2020 balances of  
 115 appropriations which otherwise would revert on June 30, 2019, the unexpended balances of the  
 116 appropriations listed below, not to exceed the amount specified below for each item, are hereby  
 117 re-appropriated for the purposes of and subject to the conditions stated for the corresponding  
 118 item in section 2 of chapter 154 of the acts of 2018. However, for items which do not appear in  
 119 section 2 of the general appropriation act, the amounts in this section are re-appropriated for the  
 120 purposes of and subject to the conditions stated for the corresponding item in section 2 or 2A of  
 121 this act or in prior appropriation acts. Amounts in this section are re-appropriated from the fund  
 122 or funds designated for the corresponding item in section 2 of said chapter 154; provided,  
 123 however, that for items which do not appear in section 2 of said chapter 154, the amounts in this  
 124 section are re-appropriated from the fund or funds designated for the corresponding item in  
 125 section 2 through 2E of this act or in prior appropriation acts. The unexpended balance of each  
 126 appropriation in the Massachusetts management accounting and reporting system with a

127 secretariat code of 01 or 17 is hereby re-appropriated for the purposes of and subject to the  
128 conditions stated for the corresponding item in said section 2 of said chapter 154. The sums  
129 reappropriated in this section shall be in addition to any amounts available for said purposes.

130 DISTRICT ATTORNEYS

131 *Northwestern District Attorney*

132 0340-0600 Northwestern District Attorney.....\$605,000

133 SECRETARY OF THE COMMONWEALTH

134 *Middlesex Registry of Deeds – Northern District*

135 0540-1400 Middlesex Registry of Deeds-Northern District.....\$100,000

136 OFFICE OF THE STATE AUDITOR

137 0710-0000 Office of the State Auditor Administration.....\$300,000

138 OFFICE OF THE CHILD ADVOCATE

139 0930-0100 Office of the Child Advocate.....\$300,000

140 MASSACHUSETTS COMMISSION AGAINST DISCRIMINATION

141 0940-0100 Massachusetts Commission Against Discrimination.....\$150,000

142 CANNABIS CONTROL COMMISSION

143 1070-0840 Cannabis Control Commission.....\$500,000

144 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

145		<i>Reserves</i>	
146	1599-0054	Hinton Lab Response Reserve.....	\$ 2,218,222
147	1599-2018	Merrimack Valley Natural Gas Explosion Reserve.....	\$5,000,000
148	1599-3222	EOL Revenue Administration Reserve.....	\$750,000
149	1599-4417	E.J. Collins Center.....	\$12,900
150	1599-4448	Collective Bargaining Reserve.....	\$12,162,481

151 *Division of Administrative Law Appeals*

152	1110-1000	Administrative Law Appeals.....	\$14,400
-----	-----------	---------------------------------	----------

153 *Human Resources Division*

154	1750-0928	Civil Service and Physical Abilities Exam Space.....	\$349,000
-----	-----------	--	-----------

155 EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

156 *Department of Fish and Game*

157	2330-0300	Saltwater Sportfish Licensing.....	\$750,000
-----	-----------	------------------------------------	-----------

158 *Department of Agricultural Resources*

159	2511-0103	Cannabis and Hemp Oversight.....	\$625,000
-----	-----------	----------------------------------	-----------

160 *Department of Conservation and Recreation*

161	2810-0122	Special Projects in Parks and Recreational Areas.....	\$100,000
-----	-----------	---	-----------

162 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

163 *Department of Transitional Assistance*

164 4401-1000 Employment Services Program.....\$400,000

165 *Department of Public Health*

166 4510-0810 Sexual Assault Nurse Examiner (SANE) and PediatricSANE  
167 Program.....\$1,000,000

168 *Department of Children and Family*

169 4800-0041 Congregate Care Services.....\$4,500,000

170 *Department of Mental Health*

171 5046-0000 Adult Mental Health and Support Services.....\$5,800,000

172 *Department of Veterans Services*

173 1410-0022 Veterans' Workforce Program.....\$100,000

174 1410-1616 War Memorials.....\$150,000

175 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

176 *Office of the Secretary*

177 7002-0017 Housing and Economic Development IT Costs.....\$130,000

178 *Division of Banks*

179 7006-0010 Division of Banks.....\$200,000

180 *Department of Telecommunications and Cable*  
181 7006-0071 Department of Telecommunications and Cable.....\$113,074

182 *Massachusetts Marketing Partnership*

183 7008-1116 Local Economic Development Projects Earmarks.....\$400,000

184 EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

185 *Office of the Secretary*

186 7002-1080 Learn to Earn.....\$65,000

187 *Department of Family and Medical Leave*

188 7003-0300 Department of Family and Medical Leave.....\$350,000

189 EXECUTIVE OFFICE OF EDUCATION

190 *Department of Early Education and Care*

191 3000-3060 Supportive and TANF Child Care.....\$8,000,000

192 3000-4060 Child Care Access.....\$17,000,000

193 *Department of Higher Education*

194 7066-1129 State Authorization Reciprocity Agreement (SARA)

195 Implementation.....\$50,000

196 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

197 *Office of the Secretary*

198	8000-0600	Executive Office of Public Safety.....	\$768,420
199		<i>Office of the Chief Medical Examiner</i>	
200	8000-0105	Office of the Chief Medical Examiner.....	\$150,000
201		<i>Department of Criminal Justice Information Services</i>	
202	8000-0110	Criminal Justice Information Services.....	\$763,874
203		<i>Department of State Police</i>	
204	8100-1001	Department of State Police.....	\$4,000,000
205	8100-1004	State Police Crime Laboratory.....	\$1,560,000
206		<i>Department of Fire Services</i>	
207	8324-0000	Department of Fire Services.....	\$913,000
208		<i>Department of Correction</i>	
209	8900-0001	DOC Facility Operations.....	\$9,110,978
210	8900-0003	Behavioral Health and Residential Treatment.....	\$1,013,185

211 SECTION 2C.II. For the purpose of making available in fiscal year 2020 balances of  
212 retained revenue and intragovernmental chargeback authorizations which otherwise would revert  
213 on June 30, 2019, the unexpended balances of the authorizations listed below, not to exceed the  
214 amount specified below for each item, are hereby re-authorized for the purposes of and subject to  
215 the conditions stated for the corresponding item in section 2 or 2B of chapter 154 of the acts of  
216 2018. However, for items which do not appear in section 2 or 2B of said chapter 154, the

217 amounts in this section are re-authorized for the purposes of and subject to the conditions stated  
218 for the corresponding item in section 2, 2A, or 2B of this act or in prior appropriation acts.

219 Amounts in this section are re-authorized from the fund or funds designated for the  
220 corresponding item in section 2 or 2B of the general appropriation act; however, for items which  
221 do not appear in section 2 or 2B of the general appropriation act, the amounts in this section are  
222 re-authorized from the fund or funds designated for the corresponding item in section 2, 2A, or  
223 2B of this act or in prior appropriation acts. The sums re-authorized in this section shall be in  
224 addition to any amounts available for those purposes.

225 OFFICE OF THE STATE COMPTROLLER

226 1000-0601 Chargeback for HRCMS Functionality.....\$300,000

227 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

228 *Human Resources Division*

229 1750-0600 Chargeback for Human Resources Modernization.....\$250,000

230 *Operational Services Division*

231 1775-0800 Chargeback for Purchase Operation and Repair of State  
232 Vehicles.....\$350,000

233 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

234 *Office of the Secretary*

235 4000-0250 HIX Retained Revenue.....\$8,285,479

236 *Department of Veterans Services*

237 1410-0018 Agawam and Winchendon Cemeteries Retained Revenue.....\$250,000

238 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

239 *Department of Correction*

240 8900-0021 Chargeback for Prison Industries and Farm Services

241 Program.....\$400,000

242 SECTION 2E. The sums set forth in this section are hereby appropriated for transfer  
243 from the General Fund to the trust funds named within each item unless specifically designated  
244 otherwise in this section, for the purposes and subject to the conditions specified in this section  
245 and subject to the laws regulating the disbursement of public funds for the fiscal year ending  
246 June 30, 2019. Notwithstanding section 19A of said chapter 29, any transfer under this section  
247 shall be made by the comptroller, effective June 30, 2019.

248 TREASURER AND RECEIVER GENERAL

249 1595-1200 For an operating transfer to the Massachusetts Clean Water Trust to support  
250 drinking water programs to remediate PFAS contamination of public water supplies, including  
251 but not limited to zero percent-interest loans.....\$20,000,000

252 1595-1205 For an operating transfer to the Massachusetts Clean Water Trust to  
253 support its purposes as set forth in Chapter 29C of the General Laws, including to increase  
254 project capacity.....\$35,000,000

255 MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

256 *Department of Transportation*

257 1595-6386 For an operating transfer to the Massachusetts Transportation Trust Fund,  
258 established pursuant to section 4 of chapter 6C of the General Laws for grants to municipalities  
259 for the construction, reconstruction, maintenance, or improvement of municipal  
260 ways.....\$40,000,000

261 Commonwealth Transportation Fund.....100%

262 1595-6387 For an operating transfer to the Massachusetts Transportation Trust Fund ,  
263 established pursuant to section 4 of chapter 6C of the General Laws, for grants under the  
264 municipal small bridge and complete streets programs.....\$10,522,500

265 Commonwealth Transportation Fund.....50.6%

266 General Fund.....34.2%

267 Local Capital Projects Fund.....15.2%

268 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

269 *Department of Housing and Community Development*

270 1595-0508 For an operating transfer to the affordable housing trust fund established  
271 under section 2 of chapter 121D of the General Laws, to support the creation of units for  
272 Extremely Low-Income households.....\$10,000,000

273 EXECUTIVE OFFICE OF EDUCATION

274 *Office of the Secretary*

275           1595-7000 For an operating transfer to the College Affordability and Success Trust  
276 Fund established by section 33 of this act, for the development and implementation of early  
277 college programs.....\$15,000,000

278           1595-7010 For an operating transfer to the College Affordability and Success Trust Fund  
279 established by section 33 of this act, for the commonwealth commitment program and for pilot  
280 programs that demonstrate innovative financial aid strategies for improving higher education  
281 affordability and success.....\$15,000,000

282           1595-7020 For an operating transfer to the Public School Improvement Fund, established  
283 by section 34 of this act, for effective and sustainable improvement initiatives in public schools  
284 designated as in need of assistance pursuant to the school accountability system established by  
285 the board of elementary and secondary education.....\$50,000,000

286           SECTION 3. Chapter 29 of the General Laws is hereby amended by inserting after  
287 section 2GGGGG, inserted by section 24 of chapter 41 of the acts of 2019, the following  
288 section:-

289           Section 2HHHHH. (a) There shall be an Emergency Relief and Immediate  
290 Commonwealth Assistance Trust Fund, which shall be administered by the Massachusetts  
291 emergency management agency. Monies in the trust fund shall be deposited with the state  
292 treasurer in a manner that will secure the highest interest rate available consistent with the safety  
293 of the trust fund and with the requirement that all amounts on deposit be available for immediate  
294 use.

295           (b) There shall be credited to the trust fund: any unexpended funds from item 8800-0001,  
296 which shall not revert to the General Fund but instead shall be deposited in the trust fund; other

297 funds appropriated or transferred to the trust fund by the general court; and all interest earned on  
298 monies in the trust fund.

299 (c) Expenditures from the fund shall not be subject to appropriation and balances  
300 remaining at the end of a fiscal year shall not revert to the General Fund; provided, that  
301 expenditures from the fund shall be made for state or local response efforts to natural disasters or  
302 emergency incidents determined at the discretion of the director of the agency; and provided  
303 further, that expenditures shall not be used to supplant recurring operational costs of the agency  
304 funded through the general appropriations act.

305 (d) Subject to the approval of the secretary of public safety and security in consultation  
306 with the secretary of administration and finance, the agency may incur liabilities and make  
307 expenditures in excess of funds available and the state comptroller may certify for payment  
308 invoices in excess of funds available to the agency; provided, that the agency must cite a state of  
309 emergency declaration upon its request to incur liabilities and make expenditures in excess of  
310 funds available; and provided further, that the negative balance of funds available shall not  
311 exceed \$5,000,000 at any time during the fiscal year.

312 (e) Not later than June 1 of each fiscal year, the agency shall submit a report to the  
313 secretary of administration and finance and the house and senate committees on ways and means,  
314 which shall include the fund balance at the start of the current fiscal year, any transfers of funds  
315 to and from the trust fund during the fiscal year, any revenue deposited into the trust fund, an  
316 itemized description of expenditures by disaster or incident during the fiscal year, a projected  
317 fund balance for the end of the fiscal year, and any request for supplemental appropriations to  
318 eliminate any negative balance projected for the fund at the end of the fiscal year.

319 SECTION 4. The first paragraph of section 5G of said chapter 29, as appearing in the  
320 2018 Official Edition, is hereby amended by striking out the second sentence and inserting in  
321 place thereof the following sentence:- If the department of revenue certifies that the amount of  
322 tax revenues estimated to have been collected from capital gains income exceeds \$1,000,000,000  
323 in a fiscal year, the comptroller shall transfer quarterly any such amount that exceeds  
324 \$1,000,000,000 collected during that fiscal year as follows: 90 per cent shall be transferred to  
325 the Commonwealth Stabilization Fund established in section 2H; 5 per cent shall be transferred  
326 to the State Retiree Benefits Trust Fund established in section 24 of chapter 32A; and 5 per cent  
327 shall be transferred to the Commonwealth's Pension Liability Fund established in section 22 of  
328 chapter 32.

329 SECTION 5. The second paragraph of said section 5G of said chapter 29, as so  
330 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the  
331 following sentence:- These transfers shall be made before the certification of the consolidated net  
332 surplus for the previous fiscal year under section 5C.

333 SECTION 6. Said section 5G of said chapter 29, as so appearing, is hereby further  
334 amended by striking out the third paragraph.

335 SECTION 7. Section 1 of chapter 62 of the General Laws, as so appearing, is hereby  
336 amended by striking out subsection (c) and inserting in place thereof the following subsection:-

337 (c) "Code", the Internal Revenue Code of the United States, as amended on January 1,  
338 2005 and in effect for the taxable year; but Code shall mean the Code as amended and in effect  
339 for the taxable year for sections 62(a)(1), 72, 105, 106, 108(f)(5), 139C, 223, 274(m), 274(n),  
340 401 through 420, inclusive, 457, 529, 529A, 530, 951, 951A, 959, 961, 3401 and 3405 but

341 excluding sections 402A and 408(q); and provided further, that for purposes of determining the  
342 amount of business interest deductible under this chapter, the provisions of section 163(j) of the  
343 Code shall not apply.

344 SECTION 8. Paragraph (b) of Part B of section 3 of said chapter 62 of the General Laws,  
345 as so appearing, is hereby amended by striking out subparagraph (3) and inserting in place  
346 thereof the following subparagraph:-

347 (3) For tax years beginning on or before December 31, 2019, an exemption of \$1,000 for  
348 each individual who qualifies for exemption as a dependent under section 151 (c) of the Code.  
349 For tax years beginning on or after January 1, 2020, an exemption of \$2,000 for each individual  
350 who qualifies for exemption as a dependent under section 151 (c) of the Code.

351 SECTION 9. Subsection (b) of section 4 of said chapter 62 of the General Laws, as so  
352 appearing, is hereby amended by striking out the last paragraph and inserting in place thereof the  
353 following paragraph:-

354 Notwithstanding the preceding paragraph, Part B taxable income shall be taxed at the rate  
355 of 5.0 per cent for tax years beginning on or after January 1, 2020.

356 SECTION 10. Section 1 of chapter 63 of the General Laws, as so appearing, is hereby  
357 amended by inserting in line 173, after the word “year,” the following words:-

358 ; provided, however, that for sections 163(j), 381(c)(20), 382(d)(3) and 382(k)(1), Code  
359 shall mean the Code as amended and in effect for tax years beginning before January 1, 2018.

360 SECTION 11. Section 30 of said chapter 63, as so appearing, is hereby amended by  
361 striking out the first sentence of paragraph 4 and inserting in place thereof the following  
362 sentence:-

363 “Net income”, gross income less the deductions, but not credits, allowable under the  
364 provisions of the Federal Internal Revenue Code, as amended and in effect for the taxable year;  
365 provided, however, that for sections 163(j), 381(c)(20), 382(d)(3) and 382(k)(1), Code shall  
366 mean the Code as amended and in effect for tax years beginning before January 1, 2018; and  
367 provided further, that any deduction otherwise allowable which is allocable, in whole or in part,  
368 to one or more classes of income not included in a corporation’s taxable net income, as  
369 determined under subsection (a) of section 38, shall not be allowed.

370 SECTION 12. Section 40 of chapter 82 of the General Laws, as so appearing, is hereby  
371 amended by striking out, in the definition of “Excavation,” the words, “excluding excavation by  
372 tools manipulated only by human power for gardening purposes and use of blasting for quarrying  
373 purposes”.

374 SECTION 13. Subsection (a) of section 63 of chapter 118E of the General Laws, as so  
375 appearing, is hereby amended by adding after the definition of “assessment” the following  
376 definition:-

377 “Licensee”, any person holding a license to operate a nursing home. In the case of a  
378 licensee which is not a natural person, licensee shall also mean any shareholder owning 5 per  
379 cent or more, any officer and any director of any corporate licensee; any limited partner owning  
380 5 per cent or more and any general partner of a partnership licensee; any trustee of any trust

381 licensee; any sole proprietor of any licensee which is a sole proprietorship; any mortgagee in  
382 possession and any executor or administrator of any licensee which is an estate.

383 SECTION 14. Subsection (f) of said section 63 of said chapter 118E, as so appearing, is  
384 hereby amended by adding the following words:- , or impose a limitation on new admissions for  
385 any nursing home that fails to remit delinquent fees, as directed by the executive office. The  
386 secretary of the executive office may also enforce this section by offsetting payments from the  
387 office of Medicaid on the claims of the nursing home, those of a nursing home with a common  
388 licensee, or those of any successor in interest to the nursing home, in the amount of the  
389 delinquent fees owed, including any interest and penalties, and to transfer such funds into the  
390 General Fund; by imposing, after demand, a lien in an amount not to exceed the amount of the  
391 delinquent fees owed, including any interest and penalties, in favor of the commonwealth upon  
392 any and all property of the nursing home or its licensee; or by such other appropriate mechanism  
393 as the executive office may establish by regulation under subsection (g).

394 SECTION 15. The second paragraph of clause (50) of section 6 of chapter 136 of the  
395 General Laws, as so appearing, is hereby amended by inserting in lines 164, 181, 198 and 215,  
396 after the word “week,” each time it appears, the following words:- or a commissioned employee  
397 who satisfies either the requirements of sections 207(i) or 213(b)(10)(A) of the federal Fair  
398 Labor Standards Act, 29 USC §§ 201-219.

399 SECTION 16. The second paragraph of section 13 of said chapter 136, as so appearing,  
400 is hereby amended by inserting in line 13, after the word “contract,” the following words:-  
401 excepting a commissioned employee who satisfies either the requirements of sections 207(i) or  
402 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219.

403 SECTION 17. Said section 13 of said chapter 136, as amended by section 16, is hereby  
404 further amended by striking out the first sentence of the second paragraph and inserting in place  
405 thereof the following sentence:- Any retail establishment which operates on January first, the  
406 second Monday in October, or November eleventh, under the exemption granted by this section,  
407 shall compensate those employees working on any of said days at a rate specified under clause  
408 (50) of section 6 or such larger sum as may be determined by contract, excepting a  
409 commissioned employee who satisfies either the requirements of sections 207(i) or  
410 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219; such work shall be  
411 voluntary and refusal to work for any retail establishment on such legal holidays shall not be  
412 grounds for discrimination, dismissal, discharge, reduction in hours, or any other penalty.

413 SECTION 18. Said section 13 of said chapter 136 of the General Laws, as amended by  
414 section 17, is hereby further amended by striking out the first sentence of the second paragraph  
415 and inserting in place thereof the following sentence:- Any retail establishment which operates  
416 on January first, the second Monday in October, or November eleventh, under the exemption  
417 granted by this section, shall not require any employee to perform such work, and an employee's  
418 refusal to work for any retail establishment on such legal holidays shall not be grounds for  
419 discrimination, dismissal, discharge, reduction in hours, or any other penalty.

420 SECTION 19. The second paragraph of section 16 of said chapter 136, as appearing in  
421 the 2018 Official Edition, is hereby amended by inserting in line 16, after the word "week," the  
422 following words:- or a commissioned employee who satisfies either the requirements of sections  
423 207(i) or 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219.

424 SECTION 20. Section 150 of chapter 149 of the General Laws, as so appearing, is hereby  
425 amended by adding the following paragraph:- An employer shall not be subject to any liability or  
426 punishment for or on account of its failure to pay for work on a Sunday or a recognized holiday  
427 under sections 6, 13 or 16 of chapter 136, if the employer pleads and proves by a preponderance  
428 of the evidence that it acted in good faith in conformity with and in reasonable reliance on any  
429 written administrative interpretation of the department or of an agency of the commonwealth  
430 which has or had at the time the authority to interpret, regulate, or enforce said law. Such a  
431 defense, if established, shall be a bar to the action if the administrative interpretation was in  
432 effect at the time of the violation, even if it is later modified, rescinded, or determined by judicial  
433 authority to be invalid or of no legal effect. For purposes of this paragraph, the term “employer”  
434 shall extend to the persons described in the sixth paragraph of section 148.

435 SECTION 21. Subparagraph (4) of section 1A of chapter 151 of the General Laws, as so  
436 appearing, is hereby amended by adding the following words:- or as an inside salesperson who is  
437 a commissioned employee who satisfies either the requirements of sections 207(i) or  
438 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219.

439 SECTION 22. The first paragraph of section 1B of said chapter 151, as so appearing, is  
440 hereby amended by inserting after the second sentence the following two sentences:- An  
441 employer or the officer or agent of any corporation shall not be subject to any liability or  
442 punishment for or on account of its failure to pay overtime compensation in violation of this  
443 section if the employer or the officer or agent of any corporation pleads and proves by a  
444 preponderance of the evidence that it acted in good faith in conformity with and in reasonable  
445 reliance on any written administrative interpretation of the department or of an agency of the  
446 commonwealth which has or had at the time the authority to interpret, regulate, or enforce said

447 law. Such a defense, if established, shall be a bar to the action if the administrative interpretation  
448 was in effect at the time of the violation, even if it is later modified, rescinded, or determined by  
449 judicial authority to be invalid or of no legal effect.

450 SECTION 23. Item 1000-0008 of section 2 of chapter 154 of the acts of 2018 is hereby  
451 amended by striking out the words " 5 per cent" and inserting in place thereof the following  
452 words:- 16 per cent.

453 SECTION 24. Item 1595-7066 of section 2 of said chapter 154 of the acts of 2018 is  
454 hereby amended by inserting after the word "Laws" the following words:- ; and provided further,  
455 that not less than \$5,000,000 shall be expended on research-based applied learning curriculum  
456 with integrated professional development, planning and start-up grants for STEM-focused  
457 Innovation Pathways and Early College programs, stipends for STEM teacher externships and  
458 STEM@Work.

459 SECTION 25. Section 93 of said chapter 154 is hereby further amended by striking out  
460 subsection (a) and inserting in place thereof the following subsection:-

461 (a) Notwithstanding any general or special law to the contrary, the unexpended balances  
462 in items 0699-0015 and 0699-9100 shall be deposited into the State Retiree Benefits Trust Fund  
463 established pursuant to section 24 of chapter 32A of the General Laws before the certification of  
464 the fiscal year 2019 consolidated net surplus pursuant to section 5C of chapter 29 of the General  
465 Laws. The amount deposited shall be an amount equal to 30 per cent of all payments received by  
466 the commonwealth in fiscal year 2019 under the master settlement agreement in Commonwealth  
467 of Massachusetts v. Philip Morris, Inc. et al., Middlesex Superior Court, No. 95-7378; provided,  
468 however, that if in fiscal year 2019 the unexpended balances of said items 0699-0015 and 0699-

469 9100 are less than 30 per cent of all payments received by the commonwealth in fiscal year 2019  
470 under the master settlement agreement payments, an amount equal to the difference shall be  
471 transferred to the State Retiree Benefits Trust Fund from payments received by the  
472 commonwealth under the master settlement agreement.

473 SECTION 26. Item 8100-1014 of section 2A of chapter 5 of the acts of 2019 is hereby  
474 amended by inserting after the figure “2018” the following words:- , or the collection, testing, or  
475 tracking of sexual assault evidence kits.

476 SECTION 27. Section 2 of chapter 41 of the acts of 2019 is hereby amended by striking  
477 out item 1595-1068 and inserting in place thereof the following item:-

478 1595-1068 For an operating transfer to the MassHealth provider payment account  
479 in the Medical Assistance Trust Fund established under section 2QQQ of chapter 29 of the  
480 General Laws; provided, that these funds shall be expended for services provided during state or  
481 federal fiscal year 2019 or 2020 or for public hospital transformation and incentive initiative  
482 payments for state fiscal year 2019 or 2020 or for Medicaid care organization payments under 42  
483 CFR 438.6(c) for rate year 2018 or 2019 or 2020; provided further, that all payments from the  
484 Medical Assistance Trust Fund shall be: (i) subject to the availability of federal financial  
485 participation; (ii) made only under federally-approved payment methods; (iii) consistent with  
486 federal funding requirements and all federal payment limits as determined by the secretary of  
487 health and human services; and (iv) subject to the terms and conditions of an agreement with the  
488 executive office of health and human services; provided further, that the secretary of health and  
489 human services shall notify, in writing, the house and senate committees on ways and means and  
490 the joint committee on health care financing of increases or decreases in any payments made

491 within the term of the current 1115 waiver or other state plan amendments within 15 days; and  
492 provided further, that the secretary of health and human services shall utilize funds from the  
493 Medical Assistance Trust Fund to make payments of up to \$413,550,000 to the Cambridge  
494 public health commission or to Medicaid care organizations for payment to the Cambridge  
495 public health commission if the Cambridge public health commission, in anticipation of  
496 receiving such payments, first voluntarily transfers an amount equal to the nonfederal share of  
497 the payments to the Medical Assistance Trust Fund using a federally-permissible source of funds  
498 \$505,785,000

499 SECTION 28. Item 7006-0142 of said section 2 of said chapter 41 is hereby amended by  
500 striking out, in both places it appears, the figure “\$15,034,593” and inserting in place thereof the  
501 following figure:- \$16,034,593.

502 SECTION 29. Item 8700-1140 of said section 2 of said chapter 41 is hereby amended by  
503 striking out, in both places it appears, the figure “\$400,000” and inserting in place thereof the  
504 following figure:- \$1,900,000.

505 SECTION 30. Section 71 of said chapter 41 is hereby amended by striking out the figure  
506 “2019” and inserting in place thereof the following figure:- 2020.

507 SECTION 31. Said chapter 41 is hereby amended by striking out section 81 and  
508 inserting in place thereof the following section:-

509 SECTION 81. (a) Notwithstanding any general or special law to the contrary, prior to  
510 transferring the consolidated net surplus in the budgetary funds to the Commonwealth  
511 Stabilization Fund pursuant to section 5C of chapter 29 of the General Laws, the comptroller  
512 shall dispose of the consolidated net surplus in the budgetary funds for fiscal year 2019 as

513 follows, and in the following order of precedence: (i) transfer funds as necessary to bring the  
514 balance of the Commonwealth Stabilization Fund, established in section 2H of chapter 29 of the  
515 General Laws, at the close of fiscal year 2019 to \$3,000,000,000; (ii) transfer \$10,000,000, to the  
516 Massachusetts Life Sciences Investment Fund, established in section 6 of chapter 23I of the  
517 General Laws; (iii) transfer \$20,000,000, to the Massachusetts Community Preservation Trust  
518 Fund, established in section 9 of chapter 44B of the General Laws; (iv) transfer the remaining  
519 surplus, but not more than \$175,000,000, to the Tax Reduction Fund, established in section 2I of  
520 chapter 29 of the General Laws.

521 (b) In fiscal years 2020 and 2021, at the direction of the secretary of administration and  
522 finance, the comptroller shall transfer funds from the Tax Reduction Fund to the General Fund to  
523 offset reduced tax collections caused by the increase in the dependent exemption to \$2,000  
524 pursuant to subparagraph (3) of paragraph (b) of Part B of section 3 of chapter 62 of the General  
525 Laws, as estimated by the commissioner of revenue. In calculating any permitted uses of money  
526 in the Tax Reduction Fund pursuant to section 2I of chapter 29 of the General Laws, the  
527 commissioner of revenue shall first account for transfers necessary under this section.

528 SECTION 32. Notwithstanding any general or special law to the contrary, prior to  
529 calculating the fiscal year 2019 consolidated net surplus in accordance with section 5C of chapter  
530 29 of the General Laws, and upon the recommendation of the secretary of administration and  
531 finance or his designee, the comptroller shall adjust any fiscal year 2019 appropriation fund split  
532 against the following funds to expend available revenue and to prevent deficiencies in those  
533 funds; provided that, changes to fund splits under this section shall not result in any of the  
534 following funds ending fiscal year 2019 in deficit:

535 (a) Gaming Local Aid Fund established in section 63 of chapter 23K of the General  
536 Laws;

537 (b) the Education Fund established in section 64 of said chapter 23K;

538 (c) the Local Capital Projects Fund established in section 2EEEE of chapter 29 of the  
539 General Laws.

540 SECTION 33. Notwithstanding any general or special law to the contrary, there shall be  
541 established and set up on the books of the commonwealth a College Affordability and Success  
542 Trust Fund. The fund shall consist of all monies credited or transferred to the fund from any  
543 other fund or source. Amounts credited to the fund shall be substantially committed over a 3 year  
544 period by the secretary of the executive office of education, without further appropriation, for the  
545 commonwealth commitment program administered by the department of higher education, for  
546 pilot programs that demonstrate innovative financial aid strategies for improving higher  
547 education affordability and success, including, but not limited to, income share agreements,  
548 initiatives focused on disconnected youth and adult learners, and competency-based programs  
549 developed in partnership with employers, and for the development and implementation of early  
550 college programs administered by the department of higher education and the department of  
551 elementary and secondary education. In committing funds from the College Affordability and  
552 Success Trust Fund, the secretary of the executive office of education shall prioritize public  
553 colleges and universities in the commonwealth that develop long-term plans for reducing student  
554 charges and ensuring financial sustainability for their institutions, aligned with their approved  
555 strategic plans. The secretary of the executive office of education shall submit an annual report  
556 detailing expenditures from the trust and related activities to the secretary of administration and

557 finance, the chairs of the house and senate committees on ways and means, the chairs of the joint  
558 committee on higher education and the chairs of the joint committee on education. Up to 1 per  
559 cent of the funding transferred to this trust may be used to support the costs of administering the  
560 programs identified above. This fund shall expire as of June 30, 2028. Any balance remaining in  
561 these funds as of that date shall be transferred to the General Fund.

562 SECTION 34. Notwithstanding any general or special law to the contrary, there shall be  
563 established and set up on the books of the commonwealth a Public School Improvement Trust  
564 Fund. The fund shall consist of all monies credited or transferred to the fund from any other  
565 fund or source. Amounts credited to the fund shall be expended, without further appropriation,  
566 by the secretary of the executive office of education to support effective and sustainable  
567 improvement initiatives in public schools designated as in need of assistance pursuant to the  
568 school accountability system established by the board of elementary and secondary education.  
569 The fund shall be administered by the department of elementary and secondary education. The  
570 secretary of the executive office of education shall submit an annual report detailing  
571 expenditures from the trust and related activities to the secretary of administration and finance,  
572 the chairs of the house and senate committees on ways and means and the chairs of the joint  
573 committee on education. Up to 1 per cent of the funding transferred to this trust may be used to  
574 support the costs of administering the trust to support improvement initiatives. This fund shall  
575 expire as of June 30, 2028. Any balance remaining in these funds as of that date shall be  
576 transferred to the General Fund.

577 SECTION 35. Notwithstanding any general or special law to the contrary, monies  
578 deposited pursuant to chapter 273 of the acts of 2018 into the Water Pollution Abatement

579 Revolving Fund, established in section 2L of chapter 29 of the General Laws, may be used for  
580 public school deleading projects, including grants.

581 SECTION 36. Notwithstanding any general or special law to the contrary, the  
582 department of energy resources shall expend amounts from the RGGI Auction Trust Fund  
583 established in section 35II of chapter 10 of the General Laws to fund the green communities  
584 program established in section 10 of chapter 25A and to fund electric vehicle incentive programs  
585 through December 31, 2021. All payments made from the fund before December 31, 2021 shall  
586 be prioritized so that the initial payments from the fund shall be made to the green communities  
587 and electric vehicle incentive programs and shall not exceed \$32,000,000 per fiscal year;  
588 provided, that the department of energy resources shall examine said programs, including but not  
589 limited to the cost-effectiveness of said programs in greenhouse gas emissions reductions, and  
590 report its findings to the chairs of the joint committee on telecommunications, utilities and  
591 energy on or before January 1, 2022.

592 SECTION 37. (a) Notwithstanding the provisions of chapter 31 of the General Laws, any  
593 pre-employment medical examination administered by a federal agency or contractor to any  
594 person serving in the title of firefighter or crash crew member of the Joint Base Cape Cod  
595 formerly known as Massachusetts Military Reservation Fire Department or the 104th Fighter  
596 Wing Fire Department, who transferred from federal employee or other non-state employment  
597 status, shall be deemed sufficient to fulfill any pre-employment medical examination  
598 requirement for firefighters in state or municipal service in the commonwealth under chapters 48  
599 and 31 of the General Laws. Any pre-employment medical examination referenced in this  
600 section or any physical taken subsequent to employment must meet the criteria provided in  
601 sections 94, 94A and 94B of chapter 32 of the General Laws.

602 (b) The provisions of this section shall only apply to Joint Base Cape Cod formerly  
603 Massachusetts Military Reservation Firefighters who are employed as of the effective date of this  
604 act as a firefighter or crash crew member of the Joint Base Cape Cod Fire Department or as a  
605 firefighter with the 104th Fighter Wing Fire Department, and who entered state service pursuant  
606 to chapter 308 of the acts of 2008 and 104th Fighter Wing Firefighters who entered state service  
607 by an executive action of October 2010.

608 SECTION 38. The salary adjustments and other economic benefits authorized by the  
609 following collective bargaining agreements shall be effective for the purposes of section 7 of  
610 chapter 150E of the General Laws:

611 (1) Between the sheriff of Middlesex county and the Teamsters, Local 122, Unit SM2;

612 (2) between the between the Essex North and South registries of deeds and AFSCME,  
613 Local 653;

614 (3) between the Board of Higher Education and the Massachusetts Community College  
615 Council;

616 (4) between the Massachusetts Department of Transportation and DOT Unit C, National  
617 Association of Government Employees, IBEW Local 103, Teamsters Local 127, and Teamsters  
618 Local 25;

619 (5) between the Massachusetts Department of Transportation and DOT Unit D, National  
620 Association of Government Employees, IBEW Local 103, Teamsters Local 127, clerical, audit  
621 and support Employees and United Steelworkers Local 5696;

622 (6) between the treasurer and receiver-general and the Coalition of Public Safety, Unit 5;  
623 and

624 (7) between the sheriff of Middlesex County and NEPBA, Local 525, Unit SM1.

625 SECTION 39. Sections 15, 16, 19 and 21 shall take effect on May 8, 2016.

626 SECTION 40. Sections 20 and 22 shall be effective for all causes of action accruing  
627 before, on, or after the date of its enactment, including any cause of action now pending.

628 SECTION 41. Sections 7, 10 and 11 shall be effective for taxable years beginning after  
629 December 31, 2017.

630 SECTION 42. Section 18 shall take effect January 1, 2023.

631 SECTION 43. Except as otherwise specified, this act shall take effect upon enactment.