## **SENATE . . . . . . . . . . . . . . . No. 2428**

## The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court (2023-2024)

An Act making appropriations for the fiscal year 2023 to provide for supplementing certain existing appropriations and for certain other activities and projects.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to which are forthwith to make supplemental appropriations for fiscal year 2023 and to make certain changes in law, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

1 SECTION 1. To provide for supplementing certain items in the general appropriation act 2 and other appropriation acts for fiscal year 2023, 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, 2023. These sums shall be in addition to any amounts 7 previously appropriated and made available for the purposes of those items. Except as otherwise 8 provided, these sums shall be made available through the fiscal year ending June 30, 2024.

9 SECTION 2.

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EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

11	Reserves
12	1599-4448 Collective Bargaining Agreements \$26,233,522
13	EXECUTIVE OFFICE OF EDUCATION
14	Department of Early Education and Care
15	3000-7040 EEC Contingency Contract Retained Revenue \$200,000
16	EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES
17	Department of Public Health
18	4590-0915 DPH Hospital Operations \$10,710,901
19	SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, an
20	alteration of purpose for current appropriations and to meet certain requirements of law, the sum
21	set forth in this section are hereby appropriated from the General Fund or the Transitional
22	Escrow Fund established in section 16 of chapter 76 of the acts of 2021, as amended by section 4
23	of chapter 98 of the acts of 2022, unless specifically designated otherwise in this section, for the
24	several purposes and subject to the conditions specified in this section, and subject to the laws
25	regulating the disbursement of public funds for the fiscal year ending June 30, 2023. Except as
26	otherwise stated, these sums shall be made available through the fiscal year ending June 30,
27	2024.
28	OFFICE OF THE COMPTROLLER
29	Office of the Comptroller

30	1595-4514 For an operating transfer to the Commonwealth's Pension Liability Fund,
31	established in subsection (e) of subdivision (8) of section 22 of chapter 32 of the General Laws
32	\$100,000,000
33	EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE
34	Reserves
35	1599-0012 For a reserve to support reimbursements for extraordinary relief to school
36	districts pursuant to section 5A of chapter 71B of the General Laws and item 7061-0012;
37	provided, that funds shall be made available for reimbursements in fiscal year 2024 to school
38	districts that experience increases to instructional costs reimbursable under said section 5A of
39	said chapter 71B and incurred such instructional costs during fiscal year 2024 that exceed 25 per
40	cent of such instructional costs incurred during fiscal year 2023; provided further, that funds
41	shall also be made available to reimburse districts in fiscal year 2024 for 100 per cent of any
42	such instructional cost increases exceeding 5 per cent where the total of such increase also
43	exceeds 0.5 per cent of total actual net school spending in fiscal year 2023; and such funds paid
44	from this provision in fiscal year 2024 shall not be reimbursable in fiscal year 2025; and
45	provided further, that the funds appropriated in this item shall not revert but shall be made
46	available through June 30, 2025 and may be transferred to item 7061-0012 and expended subject
47	to the conditions specified in said item in the general appropriations act for that year
48	\$75,000,000
49	1599-1101 For a reserve for the payroll of the department of transitional assistance's
50	caseworkers and other necessary staff to serve applicants and clients of the supplemental

nutrition assistance, transitional aid to families with dependent children and emergency aid to the

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52	elderly, disabled and children programs; provided, that funds may be transferred to items 4400-
53	1000 and 4400-1100; and provided further, that the funds appropriated in this item shall be made
54	available through the year ending June 30, 2025 \$60,300,000
55	1599-2301 For a reserve for costs associated with the settlement agreement in
56	Spencer Tatum et al. v. Commonwealth of Massachusetts, Suffolk Superior Court C.A. No.
57	0984CV00576 \$40,000,000
58	1599-2302 For a reserve to support mitigation costs associated with natural disasters
59	that occurred in 2023; provided, that these funds may be used for mitigation costs related to
60	farms impacted by such natural disasters; provided further, that funds in this item shall be
61	administered by the executive office for administration and finance and the department of
62	agricultural resources; provided further, that efforts shall be made to maximize available federal
63	reimbursement for the purposes of this item; and provided further, that efforts shall be made to
64	maximize opportunities for private contributions for the purposes of this item \$20,000,000
65	EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS
66	Office of the Secretary
67	2000-0120 For obligations of the commonwealth to neighboring states incurred
68	pursuant to interstate compacts for flood control \$506,140
69	EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES
70	Office of the Secretary
71	4000-1111 For the distribution of funds for fiscally strained hospitals; provided, that
72	up to \$91,474,590 shall be distributed to hospitals eligible for the supplemental payment

described in section 5.D.22 of the rate year 2023 acute hospital request for applications, available on COMMBUYS, the state procurement system, as bid number BD-23-1039-EHS01-EHS01-79493, as amended by amendment number 3 issued on April 13, 2023 by the office of Medicaid, and as may be further amended from time to time; provided further, that the executive office of health and human services shall disburse funds according to said section 5.D.22 and the terms of any payment agreement between the recipient hospital and the executive office; provided further, that not less than \$58,525,410 shall be distributed to non-profit or municipal acute care hospitals licensed under section 51 of chapter 111 of the General Laws that are designated by the center for health information and analysis as non-specialty hospitals, and that had a Medicaid payer mix of not less than 24 per cent in fiscal year 2021 as calculated using data published by the center in May 2023 in its HFY2021 Massachusetts Hospital Profiles databook; provided further, that the executive office shall prioritize funds for hospitals demonstrating significant financial need based on: (i) the current liquidity position of the hospital or its associated hospital health system; (ii) the hospital's total margin as reported in the center's quarterly hospital financial performance report published April 2023; and (iii) any other data the executive office deems relevant, including the amount of previous state financial support provided to the hospital in response to the 2019 novel coronavirus pandemic; provided further, that not less than \$30,000,000 shall be distributed by the executive office to acute care hospitals licensed under said section 51 of said chapter 111 that demonstrate significant financial need based on criteria established by the executive office; provided further, that, in creating its criteria, the executive office shall: (a) consider relative price index; and (b) prioritize hospitals designated by the center as communityhigh public payer hospitals that had a public payer mix of not less than 74 per cent in fiscal year 2021 calculated using data published by the center in May 2023 in its HFY2021 Massachusetts

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Hospital Profiles databook; provided further, that funds unexpended under the previous provisions of this item shall not revert to the General Fund but shall be redistributed by the executive office to acute care hospitals licensed under said section 51 of said chapter 111 that demonstrate significant financial need based on the criteria established by the executive office pursuant to the previous provision; and provided further, that a hospital shall only be eligible to receive funds through 1 of the 3 preceding sets of payment distribution criteria under this item \$180,000,000

SECTION 2CI. For the purpose of making available in fiscal year 2024 balances of appropriations which otherwise would revert on June 30, 2023, the unexpended balances of the appropriations listed below, not to exceed the amount specified below for each item, are hereby re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 of chapter 126 of the acts of 2022. For items which do not appear in section 2 of the general appropriation act, the amounts in this section are re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 or 2A of this act or in prior appropriation acts. Amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in said section 2 of said chapter 126; provided, however, that for items which do not appear in said section 2 of said chapter 126, the amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in sections 2 to 2E, inclusive, of this act or in prior appropriation acts. The sums reappropriated in this section shall be in addition to any amounts available for said purposes.

## EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

## Reserves

118	1599-0793 COVID Response Reserve \$26,497,171
119	1599-9817 HCBS Reserve \$152,454,518
120	SECTION 3. Subsection (d) of section 20 of chapter 25A of the General Laws, as
121	appearing in the 2022 Official Edition, is hereby amended by striking out the word "(b)" and
122	inserting in place thereof the following word:- (c).
123	SECTION 4. The first paragraph of section 12A of chapter 494 of the acts of 1978 is
124	hereby amended by striking out the words "and until July 31, 2023", inserted by section 1 of
125	chapter 128 of the acts of 2022, and inserting in place thereof the following words:- and until
126	July 31, 2024.
127	SECTION 5. The last paragraph of said section 12A of said chapter 494 is hereby
128	amended by striking out the words "July 31, 2023", inserted by section 2 of said chapter 128, and
129	inserting in place thereof the following words:- July 31, 2024.
130	SECTION 6. The introductory paragraph of section 13 of said chapter 494 is hereby
131	amended by striking out the words "and until July 31, 2023", inserted by section 3 of said
132	chapter 128, and inserting in place thereof the following words:- and until July 31, 2024.
133	SECTION 7. Section 15 of said chapter 494 is hereby amended by striking out the words
134	"and until July 31, 2023", inserted by section 4 of said chapter 128, and inserting in place thereof
135	the following words:- and until July 31, 2024.
136	SECTION 8. The first paragraph of section 9 of chapter 277 of the acts of 1986 is hereby
137	amended by striking out the words "and until July 31, 2023", inserted by section 5 of said
138	chapter 128, and inserting in place thereof the following words:- and until July 31, 2024.

SECTION 9. The first sentence of the first paragraph of section 3 of chapter 114 of the acts of 1991 is hereby amended by striking out the words "and until July 31, 2023", inserted by section 6 of said chapter 128, and inserting in place thereof the following words:- and until July 31, 2024.

SECTION 10. The last paragraph of said section 3 of said chapter 114 is hereby amended by striking out the words "July 31, 2023", inserted by section 7 of said chapter 128, and inserting in place thereof the following words:- July 31, 2024.

SECTION 11. The first paragraph of section 4 of said chapter 114 is hereby amended by striking out the words "and until July 31, 2023", inserted by section 8 of said chapter 128, and inserting in place thereof the following words:- and until July 31, 2024.

SECTION 12. The last paragraph of said section 4 of said chapter 114 is hereby amended by striking out the words "July 31, 2023", inserted by section 9 of said chapter 128, and inserting in place thereof the following words:- July 31, 2024.

SECTION 13. The first paragraph of section 5 of said chapter 114 is hereby amended by striking out the words "and until July 31, 2023", inserted by section 10 of said chapter 128, and inserting in place thereof the following words:- and until July 31, 2024.

SECTION 14. Section 45 of chapter 139 of the acts of 2001 is hereby amended by striking out the words "July 31, 2023", inserted by section 11 of said chapter 128, and inserting in place thereof the following words:- July 31, 2024.

SECTION 15. Section 20 of chapter 449 of the acts of 2006 is hereby amended by striking out the words "July 31, 2023", inserted by section 12 of said chapter 128, and inserting in place thereof the following words:- July 31, 2024.

SECTION 16. Section 92 of chapter 194 of the acts of 2011 is hereby amended by striking out the words "July 31, 2023", inserted by section 13 of said chapter 128, and inserting in place thereof the following words:- July 31, 2024.

SECTION 17. Section 112 of said chapter 194 is hereby amended by striking out the words "July 31, 2023", inserted by section 14 of said chapter 128, and inserting in place thereof the following words:- July 31, 2024.

SECTION 18. Section 74 of chapter 10 of the acts of 2015 is hereby amended by striking out the words "July 31, 2023", inserted by section 15 of said chapter 128, and inserting in place thereof the following words:- July 31, 2024.

SECTION 19. Item 1599-2051 of section 2A of chapter 102 of the acts of 2021 is hereby amended by striking out the words "June 30, 2023", as inserted by section 45 of chapter 2 of the acts of 2023, and inserting in place thereof the following words:- June 30, 2027; provided further, that funds made available in section 2 of chapter 268 of the acts of 2022 for the purpose of this item shall be made available until June 30, 2027; and provided further, that the office of the state auditor, the office of the attorney general, the office of the inspector general, the office of the comptroller and any entity drawing funds from this line item shall submit quarterly reports on expenditures, activities and findings to the house and senate committees on ways and means and the clerks of the senate and house of representatives who shall post the reports on the website of the general court.

180	SECTION 20. Item 3000-7040 of section 2 of chapter 126 of the acts of 2022 is hereby
181	amended by striking out the figure "\$320,000", each time it appears, and inserting in place
182	thereof, in each instance, the following figure:- \$520,000.
183	SECTION 21. Sections A1, 17 and 18 of chapter 128 of the acts of 2022 are hereby
184	repealed.
185	SECTION 22. Section 68 of chapter 179 of the acts of 2022 is hereby amended by
186	striking out the words "July 31, 2023" and inserting in place thereof the following words:-
187	January 31, 2024.
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190	SECTION 25. The salary adjustments and other economic benefits authorized by the
191	following collective bargaining agreements shall be effective for the purposes of section 7 of
192	chapter 150E of the General Laws:
193	(1) the agreement between the commonwealth of Massachusetts and the State Police
194	Association of Massachusetts, Units 5A and C22;
195	(2) the agreement between the commonwealth of Massachusetts, the Alliance American
196	Federation of State, County and Municipal Employees and the Service Employees International
197	Union, Local 888, Unit 2;
198	(3) the agreement between the commonwealth of Massachusetts and the Service
199	Employees International Union, Local 509, Units 8 and 10:

200	(4) the agreement between the commonwealth of Massachusetts and the Massachusetts
201	Organization of State Engineers and Scientists, Unit 9;
202	(5) the agreement between the commonwealth of Massachusetts and the National
203	Association of Government Employees, Units 1, 3 and 6;
204	(6) the agreement between the sheriff of Berkshire county and the Berkshire County
205	Sheriff's Office Employees Association, Unit SB3;
206	(7) the agreement between the sheriff of Berkshire county and the International
207	Brotherhood of Correctional Officers Local R1-297, Unit SB1;
208	(8) the agreement between the sheriff of Berkshire county and the Berkshire International
209	Union of Electrical Workers – Communication Workers of America, Unit SB2;
210	(9) the agreement between the sheriff of Hampshire county and the Hampshire Sheriff's
211	Office Non-Uniform Correctional Association, Unit SH7;
212	(10) the agreement between the sheriff of Hampshire county and the Hampshire Sheriff's
213	Office Treatment Association, Unit SH6;
214	(11) the agreement between the sheriff of Plymouth county and the Plymouth Superiors
215	National Correctional Employees Union, Local 104, Unit SP1;
216	(12) the agreement between the Massachusetts State Lottery Commission and the Service
217	Employees International Union, Local 888, Unit LT1;
218	(13) the agreement between the University of Massachusetts and the Massachusetts
219	Society of Professors MTA/NEA Amherst Campus Unit A50:

220	(14) the agreement between the University of Massachusetts and the Boston Public
221	Safety Officers New England Police Benevolent Association L90, Unit B33;
222	(15) the agreement between the University of Massachusetts and the International
223	Brotherhood of Teamsters, L25, Public Safety Lieutenants, Unit B3L;
224	(16) the agreement between the University of Massachusetts and the International
225	Brotherhood of Teamsters, L25, Officers, Unit B3S;
226	(19) the agreement between the University of Massachusetts and the Head Coaches
227	Professional Staff Union, MTA/NEA, Units C and B45;
228	(20) the agreement between the University of Massachusetts and the Boston Department
229	Chairs Union, MTA/NEA, Unit B50;
230	(21) the agreement between the University of Massachusetts and the Non-Faculty -
231	Maintenance & Trades MTA, Lowell Campus, Unit L93;
232	(22) the agreement between the University of Massachusetts and the Non-Faculty - Police
233	Officers Teamsters L25, Lowell Campus, Unit L94;
234	(23) the agreement between the Essex North and South registry of deeds and the
235	American Federation of State, County and Municipal Employees, Local 653, Unit SC3;
236	(24) the agreement between the sheriff of Suffolk county and the National Association of
237	Government Employees, Local 298, Unit SS2;
238	(25) the agreement between the sheriff of Suffolk county and the American Federation of
29	State County and Municipal Employees/AFL-CIO Council 93 Local RN Unit SS3:

240	(26) the agreement between the sheriff of Suffolk county and the American Federation of
241	State, County and Municipal Employees/AFL-CIO, Council 93, Local 3643, Unit SS5;
242	(27) the agreement between the sheriff of Franklin county and the National Correctional
243	Employees Union, Local 106, Unit SF1;
244	(28) the agreement between the sheriff of Franklin county and the Franklin Sheriff's
245	Office Non-Unit Employer's Association, Unit SF3;
246	(29) the agreement between the sheriff of Worcester county and the New England Police
247	Benevolent Association, Local 275, Unit SW2;
248	(30) the agreement between the sheriff of Worcester county and the New England Police
249	Benevolent Association, Local 515, Unit SW5;
250	(31) the agreement between the sheriff of Hampshire county and the Hampshire Sheriff's
251	Office Jail and House of Correction Supervisory Correctional Officers' Association, Unit SH3;
252	(32) the agreement between the sheriff of Worcester county and the National Association
253	of Government Employees, Local R1-255, Unit SW4;
254	(33) the agreement between the Massachusetts board of higher education and the
255	Massachusetts Community College Council;
256	(34) the agreement between the trial court of the commonwealth and the National
257	Association of Government Employees/Service Employees International Union, Local 5000,
258	Units J2C and J2P;

259	(35) the agreement between the trial court of the commonwealth and the Office and
260	Professional Employees International Union, Local 6, Units J6C and J6P;
261	(36) the agreement between the University of Massachusetts and the International
262	Brotherhood of Police Officers, Local 432, Amherst Campus, Unit A06;
263	(37) the agreement between the University of Massachusetts and the Massachusetts
264	Teachers Association/NEA Classified, Boston Campus, Units B31 and B32;
265	(38) the agreement between the University of Massachusetts and the Faculty Staff Union,
266	Boston Campus, Unit B40;
267	(39) the agreement between the University of Massachusetts and the American
268	Federation of Teachers, Local 6350, Dartmouth Campus, Unit D82;
269	(40) the agreement between the University of Massachusetts and the American
270	Federation of State, County and Municipal Employees, Local 507, Dartmouth Campus, Unit
271	D83;
272	(41) the agreement between the University of Massachusetts and the International
273	Brotherhood of Police Officers, Local 399, Dartmouth Campus, Unit D84;
274	(42) the agreement between the University of Massachusetts and the Massachusetts
275	Society of Professors, Lowell Campus, Unit L90;
276	(43) the agreement between the University of Massachusetts and the Service Employees
277	International Union, Local 888, Lowell Campus, Unit L95;

2/8	(44) the agreement between the sheriff of Hampden county and the Non-Uniform
279	Correctional Association, Unit SH2;
280	(45) the agreement between the sheriff of Hampden county and the Superior Correctional
281	Officer Association, Unit SH3;
282	(46) the agreement between the sheriff of Norfolk county and the National Association of
283	Government Employees, Local 202, Unit SN1;
284	(47) the agreement between the University of Massachusetts and the New England Police
285	Benevolent Association, Local 190, Amherst Campus, Unit A07;
286	(48) the agreement between the University of Massachusetts and the American
287	Federation of Teachers, AFL-CIO Faculty Federation, Local 1895 Dartmouth Campus, Units
288	D80 and D81;
289	(49) the agreement between the University of Massachusetts and the Classified and
290	Technical Union, Lowell Campus, Unit L92;
291	(50) the agreement between the sheriff of Essex county and National Correctional
292	Employees Union, Local 121, Unit SE7;
293	(51) the agreement between the sheriff of Middlesex county and the New England Police
294	Benevolent Association, Local 500, Unit SM5;
295	(52) the agreement between the Middlesex South registry of deeds and Office and
296	Professional Employees International Union, Local 6;

297 (53) the agreement between the Worcester South registry of deeds and Office and 298 Professional Employees International Union, Local 6; 299 (54) the agreement between the Hampden registry of deeds and Office and Professional 300 Employees International Union, Local 6; 301 (55) the agreement between the Middlesex North registry of deeds and Office and 302 Professional Employees International Union, Local 6; 303 (56) the agreement between the Berkshire Middle, North and South registry of deeds and 304 the Service Employees International Union, Local 888; 305 (57) the agreement between the commonwealth and the National Association of 306 Government Employees, Local R1-292, Units A and D01; 307 (58) the agreement between the commonwealth and the coalition of MassDOT Unions, 308 Units D and D06; and 309 (59) the agreement between the sheriff of Plymouth county and Association of County 310 Employees, Unit SP4. 311 SECTION 26. Notwithstanding section 2 of chapter 128A of the General Laws, sections 312 1, 2, 2A and 4 of chapter 128C of the General Laws and section 9 of said chapter 128C or any 313 other general or special law to the contrary, the running race horse meeting licensee located in 314 Suffolk county licensed to conduct live racing pursuant to said chapter 128A and simulcast 315 wagering pursuant to said chapter 128C in calendar year 2023 shall remain licensed as a running 316 horse racing meeting licensee and shall remain authorized to conduct simulcast wagering 317 pursuant to said chapter 128C until July 31, 2024; provided, however, that the days between

January 1, 2023 and December 31, 2024 shall be dark days pursuant to said chapter 128C and the licensee shall be precluded from conducting live racing during that period unless it applies for and is granted a supplemental live racing license pursuant to said chapter 128A; provided further, that the licensee shall not simulcast or accept a wager on greyhound dog racing on or after August 10, 2023 pursuant to section 9 of chapter 128C of the General Laws; provided further, that all simulcasts shall comply with the Interstate Horse Racing Act of 1978, 15 U.S.C. 3001 et seq. or other applicable federal law; provided further, that all simulcasts from states which have racing associations that do not require approval in compliance with the Interstate Horse Racing Act of 1978, 15 U.S.C. 3004(a)(1)(A) shall require the approval of the New England Horsemen's Benevolent & Protective Association prior to being simulcast to a racing meeting licensee within the commonwealth; and provided further, that if the association agrees to approve the simulcast for 1 racing meeting licensee, it shall approve the simulcast for all otherwise eligible racing meeting licensees.

SECTION 27. Notwithstanding any general or special law to the contrary, the department of public utilities may allow recovery by the electric distribution companies of transmission service agreement expenditures and payments associated with clean energy generation power purchase agreements previously approved by the department following a competitive solicitation and procurement conducted under section 83D of chapter 169 of the acts of 2008 in connection with a change in law in the state of Maine, subsequently causing suspension of development construction; provided, however, that if the department elects to allow such recovery, it shall allow recovery for such expenditures and payments that the department determines to be associated with the subsequent construction delay.

SECTION 28. (a) Notwithstanding sections 32 to 37, inclusive, of chapter 7C of the General Laws or any other general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the court administrator of the trial court, may convey certain adjacent parcels of land in the city of Framingham acquired for the construction of a building for the first district court of southern Middlesex for nominal consideration to the city of Framingham; provided, however, that the commissioner shall not convey the parcels prior to: (i) the completion of a regional justice center at 121 Union avenue in the city of Framingham; and (ii) a determination by the commissioner, in consultation with the court administrator of the trial court, that the parcels are surplus to the needs of the trial court. The parcels are located at 600 and 602 Concord street in the city of Framingham and are described in deeds recorded in the Middlesex southern district registry of deeds in book 7816, page 107 and book 9859, page 328. The parcels shall be conveyed by deed without warranties or representations by the commonwealth and without restrictions on use or future conveyance by the city; provided, however, that the conveyance may be subject to such additional conditions and restrictions as the commissioner of capital asset management and maintenance, in consultation with the court administrator of the trial court, may determine. The commissioner may, in consultation with the court administrator of the trial court, determine the exact boundaries of the parcels prior to conveyance.

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(b) Notwithstanding any general or special law to the contrary, if the city of Framingham elects to purchase the parcels pursuant to subsection (a), the city shall be responsible for all costs and expenses of any transactions authorized in this section as determined by the commissioner of capital asset management and maintenance including, but not limited to, the costs of any engineering, surveys, appraisals, title examinations, recording fees and deed preparation.

SECTION 29. Notwithstanding any general or special law to the contrary, items funded in this act, including appropriations in section 2A, shall be supported through the General Fund and the Transitional Escrow Fund established in section 16 of chapter 76 of the acts of 2021, at the discretion of the secretary of administration and finance. Not later than September 30, 2023, the secretary shall, submit a report to the senate and house committees on ways and means detailing the source of revenue matched or expected to be matched to each item in this act.

SECTION 30. Notwithstanding section 23 of chapter 59 of the General Laws, section 31 of chapter 44 of the General Laws or any other general or special law to the contrary, a city or town may amortize over fiscal years 2025 to 2027, inclusive, in equal installments or more rapidly, the amount of its 2024 major disaster related deficit. The local appropriating authority, as defined in section 21C of said chapter 59, shall adopt a deficit amortization schedule in accordance with this section before setting the municipality's fiscal year 2025 tax rate. The commissioner of revenue may issue guidelines or instructions for reporting the amortization of deficits authorized by this section.