

SENATE No. 2571



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LIEUTENANT GOVERNOR

January 22, 2024

To the Honorable Senate and House of Representatives,

I am filing for your consideration a bill entitled An Act empowering municipalities and local governments (“The Municipal Empowerment Act”) – legislation designed to arm local governments with greater tools and supports to generate resources for vital local services and access the products and workers they need to best serve Massachusetts residents.

Our administration appreciates that the health of the Commonwealth’s 351 cities and towns underpins the overall success of Massachusetts and its people. That is why this administration is committed to ensuring that every municipality, from Provincetown to Pittsfield, has the resources it needs to succeed.

Since taking office, our administration has been focused on ensuring our municipal partners have the support they need from the state. Our Fiscal Year 2025 budget proposal, which will be filed in the coming days, will once again recommend historic investments in municipal partnerships. From fully funding the Student Opportunity Act to boosting resources for unrestricted general government aid (UGGA), our Fiscal Year 2025 budget proposal will provide nearly \$8.7 billion for local aid, a \$269.4 million (or 3 percent) increase over the Fiscal Year 2024 General Appropriations Act.

But the administration also recognizes that boosting funding alone is not enough. Cities and towns across the Commonwealth can benefit from changes to state programs and rules that make it easier for the state and municipalities, together, to best serve our constituents. The administration, therefore, engaged in an extensive listening tour with municipal leaders this Fall to explore ideas on how the Commonwealth can best partner with our cities and towns. Over several months, the administration held seven regional listening sessions that engaged over 130

municipal managers and administrators from 112 different municipalities and solicited input from professional associations representing local leaders and employees – the Municipal Empowerment Act is a direct outgrowth of what we heard.

Based on feedback from the dedicated individuals who serve our communities every day, the Municipal Empowerment Act provides relief from numerous administrative burdens, including reforms to procurement rules that raise thresholds for competitive bids; contains local option revenue raisers, including a new Motor Vehicle Excise surcharge local option that can benefit every city and town in the Commonwealth; improves the efficiency of local operations by, for example, updating borrowing rules for school projects and establishing enforcement mechanisms for double pole prohibitions; and provides new tools for addressing critical local workforce challenges, such as allowing for the creation of regional boards of assessors, centralizing valuation of telecom and utility property at the state level and creating additional flexibilities in post-retirement employment exemptions.

Additionally, this bill proposes to make permanent some of the COVID-19 era policies that have become popular and valuable additions to the fabric of civic and social lives in communities around the state, including hybrid public meetings and outdoor dining.

Outside of this legislation, the administration is also supporting critical work being pursued through other bodies to improve local staffing and finances, including endorsing policies recently approved by the Special Legislative Commission to Study and Examine the Civil Service Law that will support alternative paths for civil service police and fire departments to recruit personnel while benefitting the system. These reforms would allow up to 50 percent of officers to be hired outside of the traditional civil service process and enable communities to create public safety cadet programs without requiring their own special acts. Enactment of these reforms this year will help cities and towns recruit a more diverse cadre as the next generation of public safety officials.

City and town officials understand what programs and policies can meet the needs of the residents they serve, and the Municipal Empowerment Act reflects those unique local perspectives. The bill positions the state as a better partner to our cities and towns in building communities in which people want to live, work, visit, go to school, raise a family, start a business and age in place. I appreciate the Legislature's attention to enact this piece of legislation.

Respectfully submitted,

Maura T. Healey,
Governor

SENATE No. 2571

Senate, January 29, 2024 -- Message from Her Excellency the Governor recommending legislation to empower municipalities and local governments.

The Commonwealth of Massachusetts

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

An Act empowering municipalities and local governments.

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. Section 3 of chapter 17 of the General Laws, as appearing in 2022 Official
2 Edition, is hereby amended by striking out subsection (d) and inserting in place thereof the
3 following subsection:-

4 (d) Seven of the appointed members shall be non-providers: 1 of whom shall be
5 appointed by the secretary of elder affairs; 1 of whom shall be appointed by the secretary of
6 veterans' services; 1 of whom shall be appointed by the governor from a list of 3 nominated by
7 Health Care For All, Inc.; 1 of whom shall be appointed by the governor from a list of 3
8 nominated by the Coalition for the Prevention of Medical Errors, Inc.; 1 of whom shall be
9 appointed by the governor from a list of 3 nominated by the Massachusetts Public Health
10 Association; and 1 of whom shall be appointed by the governor from a list of 3 nominated by the
11 Massachusetts Community Health Worker Network; and 1 of whom shall be appointed by the
12 governor from a list of 3 nominated by the Coalition for Local Public Health. Whenever an
13 organization nominates a list of candidates for appointment by the governor under this

14 subsection, the organization may nominate additional candidates if the governor declines to
15 appoint any of those originally nominated.

16 SECTION 2. Section 18 of chapter 30A of the General Laws, as so appearing, is hereby
17 amended by inserting the following definition:-

18 “Adequate, alternative means of public access”, measures that provide transparency and
19 permit timely and effective public access to the deliberations of a public body, including, but not
20 limited to, providing public access through telephone, internet, satellite enabled audio or video
21 conferencing or any other technology that enables the public to clearly follow the proceedings of
22 the public body while those activities are occurring.

23 SECTION 3. Said section 18 of said chapter 30A, as so appearing, is hereby further
24 amended by striking out the definition of “Deliberation” and inserting in place thereof the
25 following definition:-

26 “Deliberation”, an oral or written communication through any medium, including
27 electronic mail, between or among a quorum of a public body on any public business within its
28 jurisdiction; provided, however, that “deliberation” shall not include the distribution of a meeting
29 agenda, scheduling information or distribution of other procedural meeting information or the
30 distribution of reports or documents that may be discussed at a meeting, provided that no opinion
31 of a member is expressed.

32 SECTION 4. Section 20 of said chapter 30A, as so appearing, is hereby amended by
33 striking out subsection (a) and inserting in place thereof the following subsection:-

34 (a) Except as provided in section 21, all meetings of a public body shall be physically
35 accessible to the public; provided, that if a public body does not conduct the meeting in a public
36 place that is physically accessible to the public, the public body shall ensure public access to the
37 deliberations of the public body for interested members of the public through adequate,
38 alternative means of public access. Where active, real-time participation by members of the
39 public is a specific requirement of a general or special law, regulation or a local ordinance or by-
40 law, pursuant to which the proceeding is conducted, any adequate, alternative means of public
41 access shall provide for such participation and shall be sufficient to meet such participation
42 requirement. A public body shall offer its selected adequate, alternative means of public access
43 to its proceedings without subscription, toll or similar charge to the public.

44 SECTION 5. Said section 20 of said chapter 30A, as so appearing, is hereby further
45 amended by striking out subsection (d) and inserting in place thereof the following subsection:-

46 (d) A public body may allow remote participation by any or all members in any meeting
47 of the public body. A quorum of the body and the chair shall not be required to be physically
48 present at a specified meeting location; provided, however, that any members participating
49 remotely and all persons present at the meeting location are clearly audible to each other. A
50 public body that elects to conduct its proceedings under this subsection shall ensure that any
51 party entitled or required to appear before it shall be able to appear through remote means or, if
52 the meeting is conducted in a location that is physically accessible to the public, in person, at the
53 person's choosing.

54 SECTION 6. Section 22 of said chapter 30A, as so appearing, is hereby amended by
55 striking out the first sentence of subsection (c) and inserting in place thereof the following

56 sentence:- Minutes of all open and executive sessions shall be created and approved in a timely
57 manner.

58 SECTION 7. Section 4 of chapter 30B of the General Laws, as so appearing, is amended
59 by striking out subsection (a) and inserting in place thereof the following subsection:-

60 (a) Except as permitted pursuant to this section and section 7, for the procurement of a
61 supply or service for a governmental body in the amount of \$10,000 or greater, but not to exceed
62 \$100,000, a procurement officer shall seek written quotations from not fewer than 3 persons
63 customarily providing the supply or service. The procurement officer shall record the: (i) names
64 and addresses of all persons from whom quotations were sought; (ii) purchase description used
65 for the procurement; (iii) names of the persons submitting quotations; and (iv) date and amount
66 of each quotation. Such information shall be retained in the file required pursuant to section 3. A
67 governmental body may require that any procurement for the governmental body in an amount of
68 not more than \$100,000 shall be subject to section 5 or section 6.

69 SECTION 8. Section 5 of said chapter 30B, as so appearing, is hereby amended by
70 striking out, in lines 2 to 4, the words “\$50,000 or, in the case of a municipal or regional school
71 district, award of procurement contracts in the amount of more than \$100,000,” and inserting in
72 place thereof the following figure:- \$100,000.

73 SECTION 9. Said section 5 of said chapter 30B, as so appearing, is hereby further
74 amended by striking out, in lines 37 to 39, the words “on the COMMBUYS system administered
75 by the operational services division” and inserting in place thereof the following words:- through
76 additional means reasonably calculated to notify the public of the opportunity.

77 SECTION 10. Said section 5 of said chapter 30B, as so appearing, is hereby further
78 amended by striking out, in lines 40 and 41, the words “\$50,000, or, for a municipal or regional
79 school district, more than”.

80 SECTION 11. Section 6 of said chapter 30B, as so appearing, is hereby amended by
81 striking out, in lines 2 and 3, the words “\$50,000, or, a municipal or regional school district,
82 more than \$100,000” and inserting in place thereof the following figure:- \$100,000.

83 SECTION 12. Section 6A of said chapter 30B, as so appearing, is hereby amended by
84 striking out, in lines 2 and 3, the words “\$50,000, or, a municipal or regional school district,
85 more than \$100,000,” and inserting in place thereof the following figure:- \$100,000.

86 SECTION 13. Section 7 of said chapter 30B, as so appearing, is hereby amended by
87 striking out, in lines 2 and 3, the words “\$50,000, or, a municipal or regional school district,
88 more than \$100,000,” and inserting in place thereof the following figure:- \$100,000.

89 SECTION 14. Said chapter 30B, as so appearing, is hereby further amended by striking
90 out section 22 and inserting in place thereof the following section:-

91 Section 22. A public procurement unit may participate in, sponsor, conduct or administer
92 a cooperative purchasing agreement for the procurement of supplies or services with public
93 procurement units or external procurement activities in accordance with an agreement entered
94 into between the participants. The public procurement unit conducting the procurement of
95 supplies or services shall do so in a manner that constitutes a full and open competition.

96 Notwithstanding the provisions of any special or general law to the contrary, a public
97 procurement unit that conducts a cooperative purchasing agreement pursuant to this section in a

98 manner that constitutes full and open competition may award contracts to multiple offerors
99 through a single request for proposals if the chief procurement officer for the awarding public
100 unit determines that doing so is in the best interests of the parties to the cooperative purchasing
101 agreement.

102 SECTION 15. Chapter 30B of the General Laws, as appearing in the 2022 Official
103 Edition, is hereby amended by striking out section 23 and inserting in place thereof the following
104 section:-

105 Section 23. Notwithstanding section 39M of chapter 30, or any general or special law to
106 the contrary, a governmental body may procure electric school buses and the installation of
107 charging stations for said electric school buses, under this chapter. Said electric school buses and
108 the installation of related charging stations may be procured separately or in one procurement.
109 For the purposes of this section, if electric school buses and charging stations and their
110 installation are procured in a single procurement, both shall be considered supplies; otherwise,
111 electric school buses shall be considered supplies and charging stations and their installation
112 shall be considered services.

113 A contract under this section shall only be awarded to a bidder: (i) possessing the skill,
114 ability and integrity necessary for the faithful performance of the work; (ii) who shall certify, that
115 it is able to furnish labor that can work in harmony with all other elements of labor employed or
116 to be employed in the work; (iii) who shall certify that all employees to be employed at the
117 worksite will have successfully completed a course in construction safety and health approved by
118 the United States Occupational Safety and Health Administration that is at least 10 hours in
119 duration at the time the employee begins work and who shall furnish documentation of

120 successful completion of said course with the first certified payroll report for each employee; and
121 (iv) who obtains within 10 days of the notification of contract award the security by bond
122 required under section 29 of chapter 149; provided, that for the purposes of this section, the term
123 “security by bond” shall mean the bond of a surety company qualified to do business under the
124 laws of the commonwealth and satisfactory to the awarding authority; provided further, that if
125 there is more than 1 surety company, the surety companies shall be jointly and severally liable.

126 SECTION 16. Section 91 of chapter 32 of the General Laws, as appearing in the 2022
127 Official Edition, is hereby amended by adding the following subsection:

128 (f) Notwithstanding the provisions of paragraphs (a) to (d), inclusive, in any period
129 during which there is a critical shortage of qualified applicants for a specific job title or class of
130 job titles, an executive agency, department, county, city, town, district or authority may, upon
131 approval from the secretary of administration and finance, or the secretary’s designee, create one
132 or more critical shortage positions in the job title or class of job titles. The agency, department,
133 county, city, town, district or authority shall submit to the secretary or their designee any
134 documentation that the secretary or their designee shall require to determine the existence of a
135 critical shortage of qualified applicants for a job title or class of job titles. The secretary or the
136 secretary’s designee shall set the maximum number of critical shortage positions that may be
137 created by the requesting entity in the job title or class of job titles.

138 A critical shortage position authorized under this subsection shall exist and be active for a
139 period not to exceed 24 months; provided, however, that the position may be extended with the
140 approval of the secretary, or the secretary’s designee if, at the end of the 24 month period, a
141 critical shortage still exists for the job title or class of job titles. In addition to and

142 notwithstanding subsections (a) to (d), inclusive, or similar provision of any special law, and
143 notwithstanding section 181 of chapter 25 of the acts of 2009, as amended by section 11 of
144 chapter 42 of the acts of 2022, any person who has been retired and who is receiving a pension or
145 retirement allowance under the provisions of this chapter or any other general or special law
146 from the commonwealth, county, city, town, district or authority may, subject to all laws, rules,
147 and regulations governing the employment of persons in the commonwealth, county, city, town,
148 district or authority, be employed in a critical shortage position. Provided, however, that any
149 such retired person in a critical shortage position under this subsection shall not be deemed to
150 have resumed active membership in any relevant retirement system and said service shall not be
151 counted as creditable service toward retirement and provided, further, that in the first 6 months
152 immediately following the effective date of retirement, the earnings received by such retired
153 person when added to any pension or retirement allowance they are receiving shall not exceed
154 the salary that is being paid for the position from which they retired or in which their
155 employment was terminated.

156 SECTION 17. Subsection (k) of section 20 of chapter 32B of the General Laws, as so
157 appearing, is hereby amended by striking out, in line 158, the words “governing boards” and
158 inserting in place thereof the followings words:- governing body.

159 SECTION 18. Section 42A of chapter 40 of the General Laws, as so appearing, is hereby
160 amended by inserting after the word “deeds”, in line 5, the following words:- , and files a copy of
161 said certificate with the collector of taxes of the city or town in which the lien hereinafter
162 mentioned is to take effect.

163 SECTION 19. Section 49 of said chapter 40, as so appearing, is hereby amended by
164 adding the following sentence:- Nothing in this section shall preclude a town from providing any
165 of the reports or information pursuant to this section in an electronic format.

166 SECTION 20. Said chapter 40, as so appearing, is hereby amended by adding the
167 following section:-

168 Section 70. Cities, towns and districts shall report a known cybersecurity incident, as
169 defined through regulation by the secretary of technology services and security, to the
170 commonwealth security operations center, in a manner prescribed by the executive office of
171 technology services and security. Reporting shall take place as soon as practicable, but no later
172 than at the conclusion of the risk assessment process. Reports shall not include any information
173 that would jeopardize attorney-client privilege nor any information that would have a
174 demonstrated impact on the defense and management of any liability claims, including litigation
175 or demand for damages. Nothing in this section shall satisfy a city, town or district's reporting
176 requirements under chapter 93H. The executive office of technology services and security shall
177 promulgate regulations to implement this section.

178 SECTION 21. Chapter 40A of the General Laws, as appearing in the 2022 Official
179 Edition, is hereby amended by inserting after section 3A following section:-

180 Section 3B. (a) As used in this section, the following words shall, unless the context
181 clearly requires otherwise, have the following meanings:-

182 "Commission", the alcoholic beverages control commission, established by section 70 of
183 chapter 10.

184 “Outdoor table service”, restaurant service that includes food prepared on-site and under
185 a food establishment permit issued by a municipal authority pursuant to 105 CMR 590.00 that is
186 served to seated diners outside the restaurant building envelope, whether on a sidewalk, patio,
187 deck, lawn, parking area or other outdoor space.

188 (b) Notwithstanding the provisions of this chapter, any special permit, variance or other
189 approval issued thereunder or any general or special law to the contrary, a city or town may
190 approve a request for expansion of outdoor table service, including in the description of licensed
191 premises as described in subsection (c), or an extension of an earlier granted approval. Before
192 such approval, the mayor, select board or other chief executive officer, as established by charter
193 or special act, shall establish the process for approving such requests. Such process shall not be
194 required to comply with the notice and publication provisions of section 11 of this chapter. An
195 approval under this section may be exercised immediately upon filing of notice thereof with the
196 city or town clerk, without complying with any otherwise applicable recording or certification
197 requirements.

198 (c) Pursuant to subsection (b), a local licensing authority may grant approval for a change
199 in the description of the licensed premises for the purpose of permitting outdoor alcohol service
200 as the local licensing authority deems reasonable and proper, and issue an amended license to
201 existing license holders, without further review or approval from the commission prior to
202 issuance. Upon approval of an amended license, the local licensing authority shall provide notice
203 of the amended license to the commission. Nothing in this section shall prevent the commission
204 from exercising the commission’s enforcement authority over an amended license.

205 (d) Before approving any request to extend an earlier granted approval, a city, town or
206 local licensing authority may modify the scope of the approval as the city, town or local
207 licensing authority deems proper and appropriate including, but not limited to, modifying the
208 terms of an earlier granted approval to address potential issues with snow removal, pedestrian
209 traffic or similar concerns.

210 SECTION 22. Chapter 40Q of the General Laws, as appearing in the 2022 Official
211 Edition, is hereby amended by striking out section 3 and inserting in place thereof the following
212 section:-

213 Section 3. (a) The city or town may retain all or part of the tax increment of an invested
214 revenue district for the purpose of financing the development program. When a development
215 program for an invested revenue district is adopted, the city or town shall adopt a statement of
216 the percentage of tax increment to be retained in accordance with the development program. The
217 statement of percentage may establish a specific percentage or percentages or may describe a
218 method or formula for determination of the percentage. The assessor shall certify the amount of
219 the tax increment to the city or town each year.

220 (b) On or after the formation of an invested revenue district, the assessor of the city or
221 town in which it is located shall, on request of the city or town, certify the original assessed value
222 of the taxable property within the boundaries of the invested revenue district on the base date.
223 Each year, after the formation of an invested revenue district, the assessor of the city or town
224 shall certify the amount of the new growth adjustment to the levy limit of the city or town, as
225 certified by the commissioner of revenue, that is attributable to parcels within the district.

226 (c) If a city or town has elected to retain all or a percentage of the retained tax increment
227 pursuant to subsection (a), the city or town shall: (i) establish a development program fund that
228 consists of: (A) a development debt service fund account that is pledged to and charged, without
229 further appropriation, with the payment of the interest and principal as the interest and principal
230 fall due and the necessary charges of paying interest and principal on any notes, bonds or other
231 evidences of indebtedness that were issued to fund or refund the costs of the development
232 program fund; and (B) a project cost account that is pledged to and charged, without further
233 appropriation, with the payment of project costs as outlined in the financial plan and paid in a
234 manner other than as described in subclause (A);

235 (ii) set aside annually all tax increment revenues and deposit all such revenues in the
236 appropriate development program fund account in the following priority: (A) to the development
237 debt service fund account, an amount sufficient, together with estimated future revenues to be
238 deposited to the account and earnings on the amount, to satisfy all annual debt service on bonds
239 and notes issued pursuant to section 4 and the financial plan; and (B) to the project cost account,
240 an amount sufficient, together with estimated future revenues to be deposited to the account and
241 earnings on the amount, to satisfy all annual project costs to be paid from the account; (iii) make
242 any transfers between development program fund accounts as required; provided, however, that
243 the transfers shall not result in a balance in the development debt service fund account that is
244 insufficient to cover the annual obligations of that account; and (iv) annually return to the
245 general fund of the city or town any tax increment revenue in excess of those estimated to be
246 required to satisfy the obligations of the development debt service fund account.

247 (d) Notwithstanding any provision in this chapter to the contrary, the requirement to
248 reserve funds pursuant to subsection (c) shall terminate when sufficient monies have been set

249 aside to cover the full, anticipated liabilities of the development debt service fund account and
250 the project cost account.

251 SECTION 23. Section 12 of chapter 40U of the General Laws, as appearing in the 2022
252 Official Edition, is hereby amended by striking out the fifth through tenth sentences, inclusive,
253 and inserting in place thereof the following 3 sentences:- Thereafter, any fine and additional
254 penalties and interest that may be attached and which remain unpaid shall, to the extent provided
255 by the procedures adopted under section 3, become a lien on the property to which the violation
256 relates and be collected in the manner provided by section 58 of chapter 40. A municipality's
257 determination of whether to place a lien on the property may involve the number of and the
258 dollar amount of the violations on the property. After the lien takes effect, the property owner of
259 record shall be notified by certified mail of the lien on the property.

260 SECTION 24. Section 1B of chapter 41 of the General Laws, as so appearing, is hereby
261 amended by adding the following paragraph:-

262 In any town that accepts this paragraph, the positions of appointed town treasurer and
263 appointed collector of taxes shall be combined into 1 position and become an appointed position
264 in the manner provided in this section. Any incumbent of such office serving at the time of
265 acceptance shall continue to hold said office and to perform the duties thereof until the expiration
266 of the term for which said individual was appointed or until said individual otherwise vacates
267 such office.

268 SECTION 25. Section 23A of said chapter 41, as so appearing, is hereby amended by
269 striking out, in line 3, the words "one or three" and inserting in place thereof the following
270 words:- not less than 1 year but not more than 5.

271 SECTION 26. Section 30B of said chapter 41, as so appearing, is hereby amended by
272 adding the following subsection:-

273 (e) The provisions of this section may be used by a city or town for any joint or
274 cooperative services incumbent upon any local officer contained within section 1 of chapter 41,
275 excepting selectmen, school committee and assessors.

276 SECTION 27. Said chapter 41, as so appearing, is hereby further amended by inserting
277 after section 30B the following section:-

278 Section 30B1/2. Notwithstanding any general or special law, charter provision or local
279 bylaw, ordinance or vote to the contrary, in any city or town that accepts this section, the chief
280 executive officer of the city or town, may, on behalf of the city or town, enter into an agreement
281 with 1 or more cities or towns to form a regional board of assessors. The regional board of
282 assessors shall have all the powers and responsibilities outlined in general law for local boards of
283 assessors and will assume all the activities and undertakings of the local board of assessors for
284 each member city and town.

285 The agreement shall provide for:

286 (i) the division, merger or consolidation of administrative functions between or among
287 the parties;

288 (ii) the financing of the joint undertaking;

289 (iii) the rights and responsibilities of the parties with respect to the direction and
290 supervision of the work to be performed and with respect to the administration of the regional

291 board of assessors office, including the receipt and disbursement of funds, the maintenance of
292 accounts and records and the auditing of accounts;

293 (iv) annual reports of the regional board of assessors to the constituent parties;

294 (v) the duration of the agreement and procedures for amendment, withdrawal or
295 termination thereof; and

296 (vi) any other necessary or appropriate matter as agreed to by the chief executive officers
297 of the city or town.

298 With the approval of the member cities and towns, the regional board of assessors may
299 appoint assistant assessors pursuant to section 25A of chapter 41. Member cities and towns may,
300 in their individual capacity, employ a local assessor and support staff who shall be responsible
301 for estimating the value of the real and personal estate for such city or town and who shall report
302 to the regional board of assessors. Otherwise, member cities and towns may permit the regional
303 board of assessors to hire a regional assessor or assessors and support staff who shall be
304 responsible for estimating the value of the real and personal estate in each such city or town and
305 who shall report to the regional board of assessors. A city or town may become a party to an
306 existing agreement with the approval of a majority of the other members.

307 An agreement under this section may also provide for the employment of necessary staff
308 to perform administrative functions. Any joint costs associated with the regional board of
309 assessors shall be identified in the agreement and subject to appropriation by each member city
310 or town and accounted for in accordance with the procedures identified in section 4A of chapter
311 40. Subject to the rules and regulations established by the commissioner of revenue pursuant to
312 section 1 of chapter 58, the agreement shall provide for qualifications, terms and conditions of

313 employment for the members of the regional board of assessors and employees of the office. The
314 agreement may provide for inclusion of the regional board of assessor employees in insurance,
315 retirement programs and other benefit programs of one of the member parties, but all parties to
316 the agreement shall pay a proportionate share of the current and future costs of benefits
317 associated with the appointment or employment of all persons performing services for them
318 during the duration of the agreement. A city or town who is a party to such an agreement shall
319 include employees under the agreement in such programs in accordance with the terms of the
320 agreement.

321 Unless otherwise agreed to by all member municipalities, the number of persons on the
322 regional board of assessors shall be at least equal to the number of member cities and towns.

323 Unless otherwise agreed to by all member municipalities, each city or town shall have at least 1
324 person appointed by the chief executive officer of that city or town to the regional board of
325 assessors. The number of assessors on the regional board may exceed the number of member
326 municipalities if so agreed and such an agreement shall provide for the appointment of such
327 additional board members. Any vacancies shall be filled by the applicable member municipality
328 forthwith, who may also appoint a temporary board member until such time that a permanent
329 replacement is appointed unless a different process is agreed to by all member municipalities.

330 Unless otherwise designated in the agreement, an agreement made pursuant to this
331 section shall go into effect on the first day of the fiscal year after this section has been accepted
332 and the agreement has been finalized by all member municipalities; provided, however, no
333 agreement or amendment to an agreement made pursuant to this section shall take effect until it
334 has been approved in writing by the commissioner of revenue.

335 Notwithstanding any general or special law, charter provision or local bylaw or ordinance
336 to the contrary, once in effect, the local board of assessors of the member municipalities, whether
337 elected or appointed, shall be considered abolished. Any incumbent of the local board of
338 assessors serving at the time of acceptance shall continue to hold said office and to perform the
339 duties thereof until the effective date as described in the preceding paragraph.

340 SECTION 28. Section 7 of chapter 44 of the General Laws, as appearing in the 2022
341 Official Edition, is hereby amended by inserting after the word “land”, in line 21, the following
342 words:- , improvement to real estate or waterways.

343 SECTION 29. Said section 7 of said chapter 44, as so appearing, is hereby further
344 amended by inserting after the word “years”, in line 22, the following words:- and be owned or
345 leased by the city or town or on property owned or leased by the city or town.

346 SECTION 30. Said section 7 of said chapter 44, as so appearing, is hereby further
347 amended by inserting after the word “land”, in line 23, the following words:- , improvement to
348 real estate or waterways.

349 SECTION 31. Said section 7 of said chapter 44, as so appearing, is hereby further
350 amended by adding the following paragraph:-

351 Notwithstanding the foregoing provisions of this section and section 16 of chapter 71,
352 indebtedness for constructing and reconstructing a school facility for the education of school
353 children shall be payable not to exceed 40 years.

354 SECTION 32. Section 21A of said chapter 44, as so appearing, is hereby amended by
355 inserting after the word “town”, in line 2, the following words:- , the school committee of a
356 regional school district.

357 SECTION 33. Said section 21A of said chapter 44, as so appearing, is hereby further
358 amended by inserting after the word “town”, in line 4, the following words:- , regional school
359 district.

360 SECTION 34. Said section 21A of said chapter 44, as so appearing, is hereby further
361 amended by inserting after the word “town”, in line 69, the following words:- , the school
362 committee of a regional school district.

363 SECTION 35. Section 31 of said chapter 44, as so appearing, is hereby amended by
364 inserting the following paragraph:-

365 Notwithstanding the foregoing provisions of this section, section 23 of chapter 59, or any
366 other general or special law to the contrary, a city or town may amortize over the subsequent
367 three fiscal years, in equal installments or more rapidly, the amount of its current fiscal year
368 major disaster related deficit. The local appropriating authority as defined in section 21C of said
369 chapter 59 shall adopt a deficit amortization schedule in accordance with the preceding sentence
370 before setting the municipality’s next fiscal year tax rate. The commissioner of revenue may
371 issue guidelines or instructions for reporting the amortization of deficits authorized by this
372 paragraph.

373 SECTION 36. The seventh paragraph of section 32 of said chapter 44, as so appearing, is
374 hereby amended by adding the following sentence:- The amounts in the continuing appropriation
375 budget shall, without further action by the council, become an appropriation and be available for

376 the purposes specified; provided that the purposes contained therein shall not include any item or
377 undertaking not considered in the prior fiscal year.

378 SECTION 37. Said chapter 44, as so appearing, is hereby amended by inserting after
379 section 32 the following section:-

380 Section 32A. The annual budget of a town shall be classified and designated so as to
381 show separately with respect to each officer, department or undertaking for which an
382 appropriation is recommended:—

383 (i) Ordinary maintenance, which shall also include debt and interest charges matured and
384 maturing during the next fiscal year, and shall be subdivided as follows:—

385 (A) Salaries and wages of officers, officials and employees other than laborers or persons
386 performing the duties of laborers; and

387 (B) Ordinary maintenance not included under (a); and

388 (ii) Proposed expenditures for other than ordinary maintenance, including additional
389 equipment the estimated cost of which exceeds one thousand dollars.

390 The foregoing shall not prevent any town, upon recommendation of the chief executive
391 officer and with the approval of the finance committee, from adopting additional classifications
392 and designations.

393 Except as otherwise permitted by law, all amounts appropriated by town meeting, as
394 provided in this section, shall be for the purposes specified. In setting up an appropriation order
395 or orders based on the annual budget, town meeting shall use, so far as possible, the same
396 classifications required for the annual budget.

397 SECTION 38. Chapter 44 of the General Laws, as appearing in the 2022 Official Edition,
398 is hereby amended by striking out section 53A and inserting in place thereof the following
399 section:-

400 Section 53A. A city council, with the mayor's approval if a charter so provides, or a
401 select board, or prudential committee or town council may, in its sole discretion and authority,
402 accept grants or gifts of funds on behalf of the city, town or district from the federal government,
403 a charitable foundation, private corporation, individual or from the commonwealth or any
404 political subdivision thereof, and may, in its sole discretion and authority, expend said grants or
405 gifts of fund, without specific appropriation thereof, for the purpose of such grant or gift or, if no
406 restrictions are attached thereto, for such other purposes as it deems advisable. In the case of any
407 grant or gift given for educational purposes, the school committee may accept grants or gifts of
408 funds and expend said gifts or grants of funds, without specific appropriation thereof, for the
409 purpose of such grant or gift or, if no restrictions are attached thereto, for such other purposes as
410 it deems advisable. Expenditure of grants or gifts of funds may be made by an appropriate officer
411 or department, without specific appropriation thereof, as authorized by the acceptor of the grant
412 or gift. In the case of grants from the federal government or from the commonwealth, a county or
413 municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor
414 to provide advance payment or reimbursement to the city, town or district, the officer or
415 department may spend the amount of the advance payment, or the amount to be reimbursed, for
416 the purposes of the grant, subject to the approvals required pursuant to this section. Any advance
417 payment or reimbursement shall be applied to finance the grant expenditures; provided, however,
418 that any expenditures outstanding at the close of the fiscal year after the fiscal year in which the
419 grantor approved the agreement shall be reported by the auditor or accountant of the city, town

420 or district, or other officer having similar duties, or by the treasurer if there be no such officer, to
421 the assessors, who shall include the amount so reported in the determination of the next annual
422 tax rate, unless the city, town or district has otherwise made provision therefor. Notwithstanding
423 the provisions of section 53, any amounts so received shall be deposited with the treasurer of
424 such city, town or district and held as a separate account and may be expended as aforesaid
425 further appropriation. If the express written terms or conditions of the grant agreement so
426 stipulate, interest on the grant funds may remain with and become a part of the grant account and
427 may be expended as part of the grant without further appropriation. Any grant, subvention or
428 subsidy for educational purposes received by a city, town or school district from the federal
429 government may be expended by the school committee of such city, town or district without
430 including the purpose of such expenditure in, or applying such amount to, the annual or any
431 supplemental budget or appropriation request of such committee; provided, however, that this
432 sentence shall not apply to amounts so received to which section 26C of chapter 71, chapter 621
433 of the acts of 1953, as amended, and chapter 664 of the acts of 1958, as amended, apply; and,
434 provided further, that notwithstanding the foregoing provision, this sentence shall apply to
435 amounts so received as grants under the Elementary and Secondary Education Act of 1965,
436 (Public Law 89–10). After receipt of a written commitment from the federal government
437 approving a grant for educational purposes and in anticipation of receipt of such funds from the
438 federal government, the treasurer, upon the request of the school committee, shall pay from the
439 general fund of such municipality compensation for services rendered and goods supplied to
440 such federal grant programs, such payments to be made no later than 10 days after the rendition
441 of such services or the supplying of such goods; provided, however, that the provisions of such

442 federal grant would allow the treasurer to reimburse the general fund for the amounts so
443 advanced.

444 SECTION 39. Section 53E½ of chapter 44 of the General Laws, as appearing in the 2022
445 Official Edition, is hereby amended by striking out the second paragraph and inserting in place
446 thereof the following paragraph:-

447 Interest earned on any revolving fund balance shall be treated as general fund revenue of
448 the city or town. No revolving fund may be established under this section for receipts of a
449 municipal water or sewer department, municipal hospital, cable television access service or
450 facility or for receipts reserved by law or as authorized by law for expenditure for a particular
451 purpose.

452 SECTION 40. The fourth paragraph of said section 53E½ of said chapter 44, as so
453 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
454 following sentence:- The city or town shall, on or before July 1 of the fiscal year to which it shall
455 first apply, vote on the total amount that may be expended from each revolving fund established
456 under this section during any fiscal year.

457 SECTION 41. Section 53F1/2 of said chapter 44, as so appearing, is hereby amended by
458 inserting after the words “health care”, in line 5, the following words:- , landfill, broadband-only
459 municipal light plant.

460 SECTION 42. Section 53 F3/4 of said chapter 44, as so appearing, is hereby amended by
461 striking out, in lines 2 and 3, the word “section” and inserting in place thereof the following
462 word:- paragraph.

463 SECTION 43. Said section 53 F3/4 of said chapter 44, as so appearing, is hereby further
464 amended by adding the following 2 paragraphs:-

465 Notwithstanding section 53 or any other general or special law to the contrary, a
466 municipality that accepts this paragraph may establish in the treasury a separate revenue account
467 to be known as the PEG Access and Cable Related Fund, into which may be deposited funds
468 received in connection with a franchise agreement between a cable operator and the
469 municipality. Monies in the fund shall only be expended by the board, commission, committee,
470 department or officer designated by the issuing authority as defined in section 1 of chapter 166A,
471 without further appropriation, for cable-related purposes consistent with the franchise agreement,
472 including, but not limited to: (i) support of public, educational or governmental access cable
473 television services; (ii) monitor compliance of the cable operator with the franchise agreement;
474 or (iii) prepare for renewal of the franchise license.

475 Notwithstanding section 4B of chapter 4, section 53F1/2 of chapter 44 or any other
476 general or special law to the contrary, any municipality that has accepted section 53F1/2 of
477 chapter 44 and established an enterprise fund for PEG Access and Cable related receipts, and
478 subsequently accepts the prior paragraph, may vote to revoke its acceptance of section 53F1/2 of
479 chapter 44 at any time.

480 SECTION 44. Said chapter 44, as so appearing, is hereby further amended by inserting
481 after section 73 the following section:-

482 Section 74. Notwithstanding any general or special law to the contrary, any funds
483 received by a city or town from the commonwealth for the construction and reconstruction of
484 municipal ways, as described in clause (b) of the second paragraph of section 4 of chapter 6C,

485 shall be spent without further appropriation for said purposes. With the approval of the chief
486 executive officer, and not in excess of the amount contained within a preliminary notice provided
487 to the city or town from the commonwealth concerning such funds, such amounts may be spent
488 in anticipation of receiving such funds and spent only for qualifying purposes. Any such
489 expenditures not reimbursed and outstanding at the close of the fiscal year in which expenditure
490 was made shall be reported by the auditor or accountant of the city, town or district, or other
491 officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who
492 shall include the amount so reported in the determination of the next annual tax rate, unless the
493 city, town or district has otherwise made provision therefor.

494 SECTION 45. Subsection (f) of section 5 of chapter 44B of the General Laws, as
495 appearing in the 2022 Official Edition, is hereby amended by inserting after the words “any city
496 or town”, in lines 108 and 109, the following words:- without a two-thirds vote of the legislative
497 body or.

498 SECTION 46. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby
499 amended by adding the following paragraph:-

500 In the event of a final decision on a classification made by or action taken by the
501 commissioner, or appeal to the appellate tax board on a classification under this section, that is
502 different than the classification used by a board of assessors to assess a tax to the corporation for
503 any year to which the decision is applicable, the assessors shall, upon written notice of such final
504 decision, grant an abatement, or assess and, if applicable, commit to the collector with their
505 warrant for collection an additional tax under the procedures provided for the assessment and
506 taxation of omitted property under section 75 of chapter 59 to conform to the determination so

507 established by the decision. Such procedures shall apply to each tax year for which an additional
508 tax shall be assessed notwithstanding the limitation set forth in said chapter 59 with respect to the
509 periods for which omitted property assessments may be made. Whenever an additional tax is to
510 be assessed for a year under such final decision, a board of assessors may require the corporation
511 to furnish within 30 days the list of personal estate required by section 29 of chapter 59 for each
512 year.

513 SECTION 47. Section 8 of said chapter 58, as so appearing, is hereby amended by
514 striking out the words “obvious clerical” in lines 11 and 12.

515 SECTION 48. Subsection (b) of section 18C of said chapter 58, as so appearing, is
516 hereby amended by striking out the first sentence and inserting in place thereof the following
517 sentence:- The state treasurer and the commissioner of revenue shall, subject to appropriation,
518 distribute budgeted aid to cities and towns.

519 SECTION 49. Section 5 of chapter 59 of the General Laws, as so appearing, is hereby
520 amended by inserting, after the words “Twenty-second G”, in line 9, the following words:- ,
521 Twenty-second H.

522 SECTION 50. Clause Forty-first C of said section 5 of said chapter 59, as so appearing, is
523 hereby amended by striking out, in line 1371, the words “by not more than 100 per cent” and
524 inserting in place thereof the following words:- an amount to be determined locally.

525 SECTION 51. Said section 5 of said chapter 59, as so appearing, is hereby further
526 amended by striking out clause Forty-third and inserting in place thereof the following clause:-

527 Forty-third, Real estate of the surviving minor children, including adopted children, of a
528 police officer or firefighter killed in the line of duty as such police officer or firefighter; provided
529 that such real estate is owned, including real estate that is owned by a trustee, conservator or
530 other fiduciary for the benefit of the surviving minor children, and occupied by such children as
531 their domicile, and provided, further, that no real estate shall be so exempt which the assessors
532 shall adjudge has been conveyed to such children to evade taxation.

533 SECTION 52. The second paragraph of clause Forty-fifth of said section 5 of said
534 chapter 59, as so appearing, is hereby amended by adding the following 2 sentences:- Any such
535 negotiated amount shall be included in the tax base for purposes of determining the levy ceiling
536 and levy limit under section 21C and in determining minimum residential factor and
537 classification of property under section 1A of chapter 58 and section 56 of chapter 40. The
538 department of revenue may issue guidelines for implementing the provisions of this subsection
539 consistent with preserving the negotiated payment amount in the local tax base for such purpose.

540 SECTION 53. Said section 5 of said chapter 59, as so appearing, is hereby further
541 amended by adding the following 2 clauses:-

542 Fifty-ninth. In any city or town that accepts this clause, a person whose domicile is
543 owned by a trustee, conservator or other fiduciary for the person's benefit shall be deemed the
544 owner of the domicile for purposes of an exemption under any clause listed in the third
545 paragraph of section 59 or a deferral under clause Eighteenth A or Forty-first A of this section
546 and shall be granted the exemption provided the person is otherwise eligible under such clause.

547 Sixtieth. In a city or town that accepts this section and is certified by the commissioner to
548 be assessing all property at full and fair cash valuation, an abatement granted pursuant to any

549 clause specifically listed in the first paragraph of section 5 shall be increased annually by an
550 amount not to exceed the increase in the cost of living as determined by the Consumer Price
551 Index for such year. The department of revenue shall annually inform each city or town that
552 accepts this clause of the amount of this increase.

553 SECTION 54. Said chapter 59, as so appearing, is hereby further amended by inserting
554 after section 50 the following section:-

555 Section 5P. (a) In a city or town that accepts this section, there shall be an exemption for
556 income and age qualified domiciliary homeowners as provided herein. For the purposes of this
557 section, "parcel" shall mean a unit of real property as defined by the board of assessors under the
558 deed for the property and shall include condominium units. The exemption provided for herein
559 shall be in addition to any other exemptions allowed by the General Laws.

560 (b) With respect to each qualifying parcel of real property classified as class one,
561 residential in the municipality, there shall be an exemption from the property tax in an amount to
562 be set annually by the chief executive officer as provided in paragraph (d). The exemption shall
563 be applied to the domicile of the taxpayer.

564 (c) A parcel of real property shall qualify for the exemption under this section if each of
565 the following criteria is met:

566 (i) The qualifying real property is owned and occupied by a person whose income from
567 the prior year would make the person eligible for the income tax credit allowed under subsection
568 (k) of section 6 of chapter 62;

569 (ii) The qualifying real property is owned by a single applicant age 65 or older as of July
570 1 of the applicable fiscal year or jointly by persons either of whom is age 65 or above as of July
571 1 of the applicable fiscal year and the joint applicant is 60 years of age or older;

572 (iii) The qualifying real property is owned and occupied by the applicant or joint
573 applicants as their domicile;

574 (iv) The applicant or at least 1 of the joint applicants has been domiciled and owned a
575 home in the municipality for at least 10 consecutive years before filing an application for the
576 exemption;

577 (v) The assessed value of the domicile is not greater than the prior year's maximum
578 assessed value for qualification for the income tax credit allowed under subsection (k) of section
579 6 of chapter 62, as adjusted annually by the commissioner of revenue;

580 (vi) The total assets of the applicant do not exceed any asset limitations established by the
581 chief executive officer under paragraph (e) to determine eligibility for this exemption; and

582 (vi) The board of assessors has approved the application.

583 (d) The chief executive officer shall annually determine the exemption amount, which
584 shall not be more than two hundred per cent of the maximum amount of the income tax credit
585 allowed under subsection (k) of section 6 of chapter 62 for which the applicant qualified in the
586 previous year.

587 (e) The chief executive officer may establish limits on the total assets that may be owned
588 by an applicant for purposes of eligibility.

589 (f) A person who seeks to qualify for the exemption shall, on or before April 1 of the
590 applicable tax year, or within 3 months after the bill or notice of assessment was sent, whichever
591 is later, file an application, on a form to be adopted by the board of assessors, containing
592 supporting documentation to demonstrate the applicant's income and assets as described in the
593 application. The application shall be filed each year for which the applicant seeks the exemption.

594 (g) The total amount exempted by this section shall be allocated proportionally within the
595 residential tax levy. No exemption shall be granted under this section until the commissioner of
596 revenue certifies a residential tax rate for the applicable tax year.

597 SECTION 55. Section 21C of chapter 59, as appearing in the 2022 Official Edition, is
598 hereby amended by inserting after subsection (i1/2) the following subsection:-

599 (i3/4) The local appropriating authority of any city or town may, by a two-thirds vote,
600 seek voter approval to assess taxes in excess of the levy limitation for one-time, nonrecurring
601 operational expenditures to be assessed for only 1 fiscal year. Amounts for such one-time,
602 nonrecurring operational expenditures or for the city's or town's apportioned share for one-time,
603 nonrecurring operational expenditures by a regional governmental unit shall be assessed only
604 after approval by a separate vote of the people taken at a regular or special election held before
605 the setting of the annual tax rate; provided, however, that the question submitted shall be worded
606 as follows: "Shall the (city/town) of ___ be allowed to assess an additional \$___ in real estate
607 and personal property taxes for the purposes of (state the purpose(s) for which the monies from
608 this assessment will be used) for only the fiscal year beginning July first, two thousand and ___?

609 Yes <\ul> No <\ul>";

610 and provided, further, that said question shall be deemed approved if a majority of the
611 persons voting thereon shall vote “yes”.

612 SECTION 56. Said chapter 59, as so appearing, is hereby further amended by striking out
613 section 39 and inserting in place thereof the following section:-

614 Section 39. The valuation at which the machinery, poles, wires and underground
615 conduits, wires and pipes of all telephone companies and personal property of utility companies,
616 as defined herein, and personal property of telecommunication companies, including wireless
617 telecommunication and cable companies, shall be assessed by the assessors of the respective
618 cities and towns where such property is subject to taxation shall be determined annually by the
619 commissioner of revenue, subject to appeal to the appellate tax board, as hereinafter provided.

620 On or before June 15 in each year, the commissioner of revenue shall determine and
621 certify to the owner of such machinery, poles, wires and underground conduits, wires, and pipes
622 and personal property and to the board of assessors of every city and town where such
623 machinery, poles, wires and underground conduits, wires, and pipes and personal property are
624 subject to taxation, the valuation as of January 1 in such year of such machinery, poles, wires and
625 underground conduits, wires, and pipes and personal property in said city or town. Every owner
626 and board of assessors to whom any such valuation shall have been so certified may, on or before
627 the fifteenth day of July then next ensuing, appeal to the appellate tax board from such valuation.
628 Every such appeal shall relate to the valuation of the machinery, poles, wires and underground
629 conduits, wires, and pipes and personal property of only one owner in one city or town, and shall
630 name as appellees the commissioner of revenue and all persons, other than the appellant, to
631 whom such valuation was required to be certified. Any appellee company or board of assessors

632 that has not filed its own appeal by July 15 may file an appeal by July 30 or 15 days after it
633 receives notice of the original appeal against that appellee, whichever is later. In every such
634 appeal, the appellant shall have the burden of proving that the value of the machinery, poles,
635 wires and underground conduits, wires, and pipes and personal property is substantially higher or
636 substantially lower, as the case may be, than the valuation certified by the commissioner of
637 revenue. The appellate tax board shall hear and decide the subject matter of each such appeal
638 without priority over other appeals pending before it and give notice of its decision to the
639 commissioner of revenue, the owner and the board of assessors; and except as provided in
640 section 13 of chapter 58A, such decision shall be final and conclusive. The appellate tax board
641 shall consolidate for the purpose of the hearing and decision aforesaid all appeals relating to the
642 valuation of the machinery, poles, wires and underground conduits, wires, and pipes and
643 personal property of the same owner in the same city or town, and in its discretion may so
644 consolidate any or all appeals relating to the valuation of the machinery, poles, wires and
645 underground conduits, wires, and pipes and personal property of the same owner, although such
646 appeals relate to more than 1 city or town. All appeals taken under this section by the same
647 owner at the same time shall be deemed to constitute 1 appeal for the purpose of determining the
648 entry fee payable therefore under section 7 of chapter 58A.

649 The board of assessors shall assess the machinery, poles, wires and underground
650 conduits, wires and pipes and personal property of all telephone and telegraph companies as
651 certified and at the value determined by the commissioner of revenue under this section;
652 provided, however, that in the event of a final decision by the appellate tax board or of the
653 supreme judicial court under the preceding paragraph establishing a different valuation, the
654 assessors shall grant an abatement, or assess and commit to the collector with their warrant for

655 collection an additional tax, as the case may be, to conform with the valuation so established by
656 such final decision. Assessment pursuant to this paragraph shall be deemed to be a full
657 compliance with the oath of office of each assessor and a full performance of their official duty
658 with relation to the assessment of such property, except as provided in the following section.

659 Personal property of utility companies shall mean any underground conduits, poles, wires
660 and pipes whether on public or private property; and machinery used in the conduct of business,
661 except stock in trade or machinery directly used in connection with dry cleaning or laundering
662 processes, refrigeration of goods, air conditioning of premises or in any purchasing, selling,
663 accounting or administrative function.

664 SECTION 57. Section 41 of chapter 59 of the General Laws, as appearing in the 2022
665 Official Edition, is hereby amended by striking out the word “telephone” in line 1.

666 SECTION 58. Section 42A of said chapter 59, as so appearing, is hereby amended by
667 striking out the words “telephone or telegraph” each time they appear.

668 SECTION 59. Said chapter 59, as so appearing, is hereby further amended by inserting
669 after section 42A the following section:-

670 Section 42B. Returns filed under section 38A or section 41, and books, papers, records
671 and other data obtained under section 42A, shall, except in proceedings before the appellate tax
672 board or a court of the commonwealth, be open only to the inspection of the commissioner, the
673 assessors or the deputies, clerks and assistants of either the commissioner or assessors, and any
674 designated private auditors of the commissioner or the assessors as may have occasion to inspect
675 the returns, books, papers, records and other data in the performance of their official, contractual
676 or designated duties. For the purposes of this section, a “designated private auditor” shall mean

677 an individual, corporation or other legal entity selected by the commissioner to value property or
678 exam records under section 42A, or by the assessors to examine the returns, books, papers,
679 records and other data for purposes of determining whether to appeal the valuations certified by
680 the commissioner under sections 38A, 39 or 42A. Nothing in this section shall prevent a
681 company that submitted the information, or its designated representative, from inspecting or
682 being provided a copy of the submission upon request.

683 SECTION 60. Section 57 of chapter 59 of the General Laws, as appearing in the 2022
684 Official Edition, is hereby amended by striking out the third paragraph.

685 SECTION 61. The twelfth paragraph of section 57C of said chapter 59, as so appearing,
686 is hereby amended by inserting after the first sentence the following sentence:- For purposes of
687 this section, amounts not timely received shall be deemed unpaid.

688 SECTION 62. Said section 57C of said chapter 59, as so appearing, is hereby further
689 amended by striking out the fourteenth paragraph.

690 SECTION 63. Section 59 of said chapter 59, as so appearing, is hereby amended by
691 inserting after the words “Twenty-second F”, in line 45, the following words:- , Twenty-second
692 H.

693 SECTION 64. Section 64 of said chapter 59, as so appearing, is hereby amended by
694 striking out, in line 2, the words “at least one half of”.

695 SECTION 65. Said section 64 of said chapter 59, as so appearing, is hereby further
696 amended by adding the following paragraph:-

697 For the purposes of determining jurisdictional interest requirements on appeals under this
698 section, if a payment for taxes on personal property or a parcel of real estate is, after the date
699 prescribed by sections 23D, 57 or 57C, delivered to the collector by United States mail or by an
700 alternative private delivery service as the collector may permit, the payment date shall be
701 deemed to be the date of the United States postmark, the date of the certification of mailing
702 stamped and postmarked by the United States postal service, the date of a certified mail receipt
703 provided by the United States postal service or other substantiating date mark permitted by the
704 Rules of Practice and Procedure of the Appellate Tax Board that is affixed on the envelope or
705 other appropriate wrapper in which the payment is mailed or delivered if the payment was
706 mailed in the United States in an envelope or such appropriate wrapper, first class postage
707 prepaid, or delivered to an alternative private delivery service, properly addressed to the
708 collector; provided, however, that a taxpayer shall have the burden of proving the timely mailing
709 of any payment of taxes to said collector under this section and the collector shall have no
710 obligation to maintain any record relative to the date of mailing of the tax; and provided further,
711 that nothing in this section shall be construed to place the burden of proving any untimely
712 mailing on the collector. As used in this section, “United States postmark” shall mean only a
713 postmark made by the United States post office. This paragraph shall not apply to the calculation
714 of interest on taxes due under sections 23D, 57 or 57C.

715 SECTION 66. Section 2A of chapter 60A of the General Laws, as so appearing, is hereby
716 amended by striking out, in line 18, the words “and by the joint committee on taxation”.

717 SECTION 67. Said section 2A of said chapter 60A, as so appearing, is hereby further
718 amended by inserting at the end of the first paragraph the following sentence:- In the alternative,
719 if an excise remains unpaid for 14 days after a demand, the deputy collector or the local tax

720 collector or commissioner of revenue, as the case may be, may send the delinquent taxpayer a
721 notice of intent to transmit to the registrar of motor vehicles a notice of nonpayment as provided
722 in this section, and if the taxpayer does not pay the excise within 30 days of such notice, then the
723 deputy collector or the local tax collector or commissioner of revenue, as the case may be, shall
724 so notify the registrar.

725 SECTION 68. Said chapter 60A, as so appearing, is hereby amended by adding the
726 following section:-

727 Section 10. (a) A city or town which accepts this section in the manner provided in
728 section 4 of chapter 4 may increase the assessed amount of the excise tax assessed pursuant to
729 section 1 of this chapter by a rate of 5 per cent.

730 (b) If accepted prior to October 1, this section shall take effect in a municipality on
731 assessments in the next calendar year or a later calendar year that the municipality may
732 designate.

733 SECTION 69. Section 8 of chapter 61 of the General Laws, as appearing in the 2022
734 Official Edition, is hereby amended by adding the following paragraph:-

735 The treasurer of the city, town or regional school district, with the approval of the city
736 council and city manager, if any, or otherwise the mayor in a city, or the selectboard in a town,
737 as the case may be, may finance debt incurred to exercise its option to purchase the land as
738 follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,
739 interest rate and dates of payment of debt service within 10 days after the date of issuance of the
740 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
741 principal and interest on such bonds. The state treasurer shall pay such debt service and after

742 payment shall withhold from the distributable aid payable to the city or town an amount which
743 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
744 in any year is insufficient for this purpose, from any other amounts payable by the
745 commonwealth to such city or town under any provision of law. From the time withheld by the
746 state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt
747 from being levied upon, taken, sequestered or applied toward paying the debts of the city or town
748 other than for payment of debt service on such bonds.

749 SECTION 70. Section 14 of chapter 61A of the General Laws, as so appearing, is hereby
750 amended by adding the following paragraph:-

751 The treasurer of the city, town or regional school district, with the approval of the city
752 council and city manager, if any, or otherwise the mayor in a city, or the selectboard in a town,
753 as the case may be, may finance debt incurred to exercise its option to purchase the land as
754 follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,
755 interest rate and dates of payment of debt service within ten days after the date of issuance of the
756 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
757 principal and interest on such bonds. The state treasurer shall pay such debt service and after
758 payment shall withhold from the distributable aid payable to the city or town an amount which
759 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
760 in any year is insufficient for this purpose, from any other amounts payable by the
761 commonwealth to such city or town under any provision of law. From the time withheld by the
762 state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt
763 from being levied upon, taken, sequestered or applied toward paying the debts of the city or town
764 other than for payment of debt service on such bonds.

765 SECTION 71. Section 9 of chapter 61B of the General Laws, as so appearing, is hereby
766 amended by adding the following paragraph:-

767 The treasurer of the city, town or regional school district, with the approval of the city
768 council and city manager, if any, or otherwise the mayor in a city, or the selectboard in a town,
769 as the case may be, may finance debt incurred to exercise its option to purchase the land as
770 follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,
771 interest rate and dates of payment of debt service within ten days after the date of issuance of the
772 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
773 principal and interest on such bonds. The state treasurer shall pay such debt service and after
774 payment shall withhold from the distributable aid payable to the city or town an amount which
775 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
776 in any year is insufficient for this purpose, from any other amounts payable by the
777 commonwealth to such city or town under any provision of law. From the time withheld by the
778 state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt
779 from being levied upon, taken, sequestered or applied toward paying the debts of the city or town
780 other than for payment of debt service on such bonds.

781 SECTION 72. Section 3A of chapter 64G of the General Laws, as so appearing, is hereby
782 amended by striking out, in line 5, the figure “6” and inserting in place thereof the following
783 figure:- 7.

784 SECTION 73. Said section 3A of said chapter 64G, as so appearing, is hereby further
785 amended by striking out, in line 10, the figure “6.5” and inserting in place thereof the following
786 figure:- 7.5.

787 SECTION 74. Subsection (a) of section 2 of chapter 64L of the General Laws, as so
788 appearing, is hereby amended by striking out, in line 4, the figure “.75” and inserting in place
789 thereof the following figure:- 1.

790 SECTION 75. Section 16B1/2 of chapter 71 of the General Laws, as so appearing, is
791 hereby amended by striking out the first paragraph and inserting in place thereof the following
792 paragraph:-

793 If the unencumbered amount in the excess and deficiency fund, so called, of a regional
794 school district at the end of a fiscal year exceeds 5 per cent of its operating budget and its
795 budgeted capital costs for the succeeding fiscal year, the amount in excess of the said 5 per cent
796 shall be applied by the regional school district committee to reduce the amount to be raised by
797 assessment on the member cities and towns in accordance with the terms of the agreement for
798 apportionment of costs. The commissioner of revenue shall certify the unencumbered amount in
799 the excess and deficiency fund, so called, of a regional school district, and the amount, if any, by
800 which it exceeds 5 per cent of the district’s operating budget and its budgeted capital costs for
801 the succeeding fiscal year, at the end of each fiscal year and shall report such amount to the
802 regional district school committee, the board of selectmen in each member town and the city
803 council in each member city by December 1 of each year. The regional district school committee
804 shall submit all information necessary to perform said certification to the commissioner of
805 revenue at the close of each fiscal year but no later than October 31. The regional school district
806 treasurer shall recertify the amounts reapportioned in the current fiscal year to the treasurers of
807 the several towns within thirty days from the date on which the regional district school
808 committee votes to reduce the amounts to be raised by assessment. If the recertification is made
809 after the annual town meeting referred to in the first paragraph of section 16B, the amount

810 recertified shall be considered an amendment to the amount required to have been appropriated
811 at that meeting without the necessity for further action by the member city or town, and, if the
812 annual assessment of taxes has not been made, the town assessors shall include only the amount
813 so recertified in making the annual assessment of taxes under the provisions of section 23 of
814 chapter 59. Otherwise, the regional district school committee shall include the amount in excess
815 of the said 5 per cent as a revenue source for the subsequent fiscal year and the amount shall be
816 credited and apportioned to each member municipality in accordance with the terms of the
817 agreement for apportionment of costs.

818 SECTION 76. Chapter 138 of the General Laws, as so appearing, is hereby amended by
819 adding the following section:-

820 Section 12 1/2. (a) As used in this section, the following words shall, unless the context
821 clearly requires otherwise, have the following meanings:-

822 “Mixed drink”, distilled spirits, cordials or liqueurs, with or without mixers, that are
823 combined on a licensed premises and sold in a sealed or original container that is unopened;
824 provided, that a mixed drink may contain wines and malt beverages in addition to distilled
825 spirits, cordials or liqueurs contained in the alcoholic beverage; provided, however, that the
826 volume of distilled spirits, cordials, liqueurs, wines, malt beverages and mixers contained in said
827 mixed drinks shall be of the same proportion and same price as if served for on-premises
828 consumption.

829 “Sealed container”, a packaged container with a secure lid or cap designed to prevent
830 consumption without removal of the lid or cap; provided, however, if the packaged container has
831 a lid with sipping holes or an opening for straws said container shall be covered or affixed with

832 an additional seal; provided, further, that said lid, cap or seal are affixed in such a way to prevent
833 reopening without it being obvious that said lid, cap or seal was removed or broken, which may
834 include tape or a sticking adhesive, before sale.

835 (b) Notwithstanding any general or special law to the contrary, an establishment licensed
836 to sell all alcoholic beverages, distilled spirits, cordials or liqueurs for on-premises consumption
837 may sell mixed drinks for off-premises consumption subject to the following conditions: (i) the
838 mixed drink shall not be sold to a person under 21 years of age; provided, that any delivery of
839 mixed drinks for off-premises consumption shall not be made without verification that the person
840 receiving the order has attained 21 years of age; (ii) the mixed drink shall be sold in a sealed
841 container or an original unopened container; (iii) the mixed drink shall be sold as part of the
842 same transaction as the purchase of food; provided, however, that any order that includes mixed
843 drinks shall be placed not later than the hour of which the establishment is licensed to sell
844 alcohol or 12:00A.M., whichever time is earlier; (iv) a customer is limited to 64 fluid ounces of
845 mixed drinks per meal; provided, that a meal must include at least one item of food prepared on-
846 site sufficient to serve one individual; and (v) if the mixed drink in a sealed container or an
847 original unopened container is to be transported by a motor vehicle, either by delivery or pick-
848 up, the driver of a motor vehicle shall transport the mixed drink in the trunk of the motor vehicle
849 or some other area that is not considered the passenger area, as defined by section 24I of chapter
850 90.

851 (c) Notwithstanding any general or special law to the contrary, an establishment licensed
852 to sell all alcoholic beverages, wines or malt beverages for on-premises consumption may sell
853 wine or malt beverages for off-premises consumption subject to the following conditions: (i) the
854 wine or malt beverage shall not be sold to a person under 21 years of age; provided, however,

855 that any delivery of wine or malt beverages for off-premises consumption shall not be made
856 without verification that the person receiving the order has attained 21 years of age; (ii) the wine
857 or malt beverage shall be sold in a sealed container or an original unopened container; (iii) the
858 wine or malt beverage shall be sold as part of the same transaction as the purchase of food;
859 provided, however, that any order that includes wine or malt beverages shall be placed not later
860 than the hour of which the establishment is licensed to sell alcohol or 12:00 midnight, whichever
861 time is earlier; (iv) a customer shall be limited to 192 ounces of malt beverage and 1.5 liters of
862 wine per meal; provided, that a meal must include at least 1 item of food prepared on-site
863 sufficient to serve 1 individual; and (v) if the wine or malt beverage in a sealed container or an
864 original unopened container is to be transported by a motor vehicle, either by delivery or pick-
865 up, the driver of a motor vehicle shall transport the wines or malt beverages in the trunk of the
866 motor vehicle or some other area that is not considered the passenger area, as defined by section
867 24I of chapter 90.

868 (d) Establishments licensed to sell alcoholic beverages for on-premises consumption shall
869 include establishments licensed pursuant to section 12, subsection (b) of section 19, subsection
870 (n) of section 19B, subsection (n) of section 19C, section 19D, subsection (o) of section 19E and
871 section 19H of chapter 138; provided, that an establishment licensed pursuant to said section
872 19D also holds a license pursuant to said section 12. Establishments selling alcoholic beverages
873 for off premises consumption may only sell alcoholic beverages permitted pursuant to their type
874 and category of license.

875 (e) Establishments licensed to sell alcoholic beverages for on-premises consumption that
876 deliver any alcoholic beverages for off-premises consumption in vehicles owned or leased by the
877 establishment or their employees must obtain transportation permits pursuant to section 22 of

878 chapter 138 for each vehicle used for deliveries of alcoholic beverages. Establishments licensed
879 to sell alcoholic beverages for on-premises consumption that deliver any alcoholic beverages for
880 off-premises consumption may also use third parties licensed for express transportation pursuant
881 to section 22 of chapter 138 for deliveries of alcoholic beverages.

882 SECTION 77. Section 28A of chapter 151A of the General Laws, as appearing in the
883 2022 Official Edition, is hereby amended by inserting after subsection (d) the following
884 subsection:-

885 (e) with respect to services described in subsections (a) and (b) that are provided to or on
886 behalf of an educational institution, benefits shall not be paid to any individual under the same
887 circumstances as described in subsections (a) through (c), inclusive.

888 SECTION 78. Subsection (d) of section 29 of said chapter 151A, as so appearing, is
889 hereby amended by adding the following paragraph:-

890 (7) Notwithstanding any of the foregoing provisions of this subsection, the amount of
891 benefits otherwise payable to an individual for any week that begins in a period with respect to
892 which such individual is receiving governmental or other pension, retirement or retired pay,
893 annuity, or any other similar periodic payment from a defined benefit plan that is based on the
894 previous work of such individual for the separating employer or for a base period employer shall
895 be reduced by an amount equal to 65 per cent of the amount of such payment that is reasonably
896 attributable to such week; provided, however, that such reduction shall apply only when such
897 separating or base period employer employed the individual for at least 75 per cent of the
898 individual's total length of service on which the defined benefit plan is based; and, provided
899 further, that such reduction shall apply only if, and to the extent, the reduction is then consistent

900 with section 3304(a)(15) of the Internal Revenue Code of 1954. Payments received under the
901 Social Security Act shall not be subject to this paragraph.

902 SECTION 79. Section 34B of chapter 164 of the General Laws, as so appearing, is
903 hereby amended by adding the following sentence:- A city or town may enforce this section by
904 the enactment of a local ordinance or bylaw prohibiting double poles beyond the 90 days or 6
905 months, as the case may be, authorized by this section, violation of which may be punishable by
906 a fine to be imposed on the owner of such double poles not to exceed a maximum of \$1,000 per
907 occurrence.

908 SECTION 80. Section 17 of chapter 268A of the General Laws, as so appearing, is
909 hereby amended by adding the following paragraph:-

910 This section shall not prevent a municipal employee from receiving or requesting
911 compensation from, or acting as an agent or attorney for, the employee's municipality and one or
912 more other governmental units, as defined by section 4A of chapter 40, in connection with an
913 intermunicipal agreement under said section 4A of said chapter 40; provided that the employee is
914 acting within the scope of the employee's duties under the intermunicipal agreement.

915 SECTION 81. Notwithstanding section 20 of chapter 44 of the General Laws, or any
916 other general or special law to the contrary, a community who reserved or used a debt excluded
917 premium for capital shall account for said premium on the debt excluded borrowing without
918 adjustment to the debt exclusion.

919 SECTION 82. Notwithstanding section 53 of chapter 44 of the General Laws or any other
920 general or special law to the contrary, any city or town may, upon the approval of the chief
921 executive officer, establish in the treasury a separate revenue account into which shall be

922 deposited the monies received pursuant to section 25B of chapter 54 of the General Laws and
923 chapter 111 of the acts of 2014. Said special account shall be established by the municipal
924 treasurer in the municipal treasury and shall be kept separate and apart from other monies.
925 Monies in any special account shall be expended at the direction of the chief executive officer
926 without further appropriation only for the purposes for which the monies were received.

927 SECTION 83. Notwithstanding any general or special law to the contrary, there shall be a
928 special commission to investigate and study retiree healthcare and other non-pension benefits.
929 The commission shall consider the range of benefits that are or should be provided as well as the
930 current and anticipated future cost of providing them. The commission shall consider and may
931 make recommendations on how best to divide the costs between the commonwealth and its
932 employees and between the commonwealth's municipalities and their employees. Upon
933 appropriation of sufficient funds, the commission shall engage professional advisors as needed to
934 accomplish its purposes.

935 The commission shall consist of 12 members: 1 of whom shall be the secretary of
936 administration and finance, or the secretary's designee; 1 of whom shall be the treasurer, or the
937 treasurer's designee; 1 of whom shall be the executive director of the group insurance
938 commission, or the director's designee; 1 of whom shall be a private citizen, appointed by the
939 governor, who shall serve as chair of the commission and shall not be a member of any of the
940 105 contributory retirement systems; 2 of whom shall be members of the house of
941 representatives, 1 of whom shall be appointed by the minority leader; 2 of whom shall be
942 members of the senate, 1 of whom shall be appointed by the minority leader; 1 of whom shall be
943 selected by the governor from a list of 3 candidates submitted by the president of the
944 Massachusetts AFL-CIO; 2 of whom shall be members of the Massachusetts Municipal

945 Association, 1 of whom shall represent a rural community; and 1 of whom shall be a member of
946 the Retired State, County and Municipal Employees Association of Massachusetts.

947 The commission shall file a report of its recommendations and proposed legislation, if
948 any, with the clerks of the house and senate, the chairs of the house and senate committee on
949 ways and means and the chairs of the joint committee on public service not later than June 30,
950 2025.

951 SECTION 84. Section 23 of chapter 30B of the General Laws, as inserted by section 15
952 of this act, is hereby repealed.

953 SECTION 85. Section 54 shall apply to tax years beginning on or after January 1, 2027.

954 SECTION 86. Sections 56 through 59, inclusive, shall take effect on July 1, 2025.

955 SECTION 87. Section 84 shall take effect on June 30, 2029.