

**HOUSE . . . . . No. 5280**

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House bill No. 5264, as amended and passed to be engrossed by the House. March 18, 2026.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Fourth General Court**  
**(2025-2026)**  
—————

An Act making appropriations for the fiscal year 2026 to provide for supplementing certain existing appropriations and for certain other activities and projects.

*Whereas*, The deferred operation of this act would tend to defeat its purposes, which are to make supplemental appropriations for fiscal year 2026 and to make certain changes in law, each of which is immediately necessary to carry out those appropriations or to accomplish other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

1           SECTION 1. To provide for supplementing certain items in the general appropriation act  
2 and other appropriation acts for fiscal year 2026, the sums set forth in section 2 are hereby  
3 appropriated from the General Fund or the Transitional Escrow Fund established in section 16 of  
4 chapter 76 of the acts of 2021, as amended by section 4 of chapter 98 of the acts of 2022, unless  
5 specifically designated otherwise in this act or in those appropriation acts, for the several  
6 purposes and subject to the conditions specified in this act or in those appropriation acts, and  
7 subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30,  
8 2026. These sums shall be in addition to any amounts previously appropriated and made  
9 available for the purposes of those items. These sums shall be made available through the fiscal  
10 year ending June 30, 2027.

11 SECTION 2.

12 JUDICIARY

13 *Board of Bar Examiners*

14 0321-0100 Board of Bar Examiners.....\$211,857

15 *Committee for Public Counsel Services*

16 0321-1520 Indigent Persons Fees and Court Costs.....\$12,300,000

17 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

18 *Group Insurance Commission*

19 1108-5200 Group Insurance Premium and Plan Costs..... \$300,000,000

20 OFFICE OF THE COMPTROLLER

21 1599-3384 Settlements and Judgments..... \$25,000,000

22 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

23 *Department of Transitional Assistance*

24 4400-1100 DTA Caseworkers..... \$41,651,558

25 *Department of Public Health*

26 4513-1012 WIC Program Manufacturer Rebates Retained Revenue \$600,000

27 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

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*Department of Correction*

8900-0001 Department of Correction Facility Operations..... \$31,009,996

TRANSPORTATION

*Massachusetts Department of Transportation*

1595-6368 Massachusetts Transportation Trust Fund..... \$50,000,000

1596-2427 MBTA Workforce/Safety Reserve..... \$125,000,000

Education and Transportation Innovation Fund .....100%

EXECUTIVE OFFICE OF EDUCATION

*Department of Elementary and Secondary Education*

1596-2423 Targeted Scholarships.....\$10,000,000

Education and Transportation Innovation Fund.....100%

1596-2424 Green Schoolworks..... \$20,000,000

Education and Transportation Innovation Fund.....100%

1596-2514 Adult Basic Education and Workforce Readiness..... \$5,000,000

Education and Transportation Innovation Fund.....100%

SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to provide for an alteration of purpose for current appropriations, and to meet certain requirements of law, the sums set forth in this section are hereby appropriated from the General Fund or the

46 Transitional Escrow Fund established in section 16 of chapter 76 of the acts of 2021, as amended  
47 by section 4 of chapter 98 of the acts of 2022, unless specifically designated otherwise in this  
48 section, for the several purposes and subject to the conditions specified in this section, and  
49 subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30,  
50 2026. Except as otherwise stated, these sums shall be made available through the fiscal year  
51 ending June 30, 2029.

52 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

53 *Reserves*

54 1596-2026 For Boston Soccer 2026 Corp. and activities related to the 2026 World  
55 Cup matches hosted in Massachusetts; provided, that the secretary of administration and finance  
56 may transfer funds to reimburse the commonwealth for costs incurred related to said matches in  
57 Massachusetts..... \$10,000,000

58 1599-0511 For a reserve to support the operations of the Health Care Affordability  
59 Working Group; provided, that the secretary of administration and finance may transfer from the  
60 sum appropriated in this item to other items of appropriation as necessary..... \$500,000

61 1599-6083 For the federal Home Energy Assistance Program to assist eligible low-  
62 income elders, working families and other households with assistance paying a portion of winter  
63 heating bills; provided, that the executive office of housing and livable communities shall  
64 establish the maximum assistance for which a household shall be eligible..... \$35,000,000

65 1599-8910 For a reserve to support costs associated with the 14 county sheriffs’  
66 offices; provided, that the secretary of administration and finance may transfer funds from this



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*Office of the Secretary*

1596-2517 For local one-time education projects; provided, that not less than \$45,984 shall be expended to support the Ashburnham-Westminster Regional School District to offset special education costs for fiscal year 2026; provided further, that not less than \$50,000 shall be expended for the creation of a CTE Teacher Access & Equity Fund to provide financial assistance to beginning vocational-technical instructors for fees associated with competency-based vocational-technical teacher training performance and written examinations; provided further, that not less than \$50,000 shall be expended to the Shrewsbury Public Schools to support students in the town of Shrewsbury; provided further, that not less than \$200,000 shall be expended to support the Wachusett Regional School District to offset special education costs for fiscal year 2026; provided further, that not less than \$50,000 shall be expended to the town of Shrewsbury to offset special education costs for fiscal year 2026; provided further, that not less than \$875,000 shall be expended for a statewide college and career readiness program implemented by JFYNetworks, a nonprofit corporation to: (i) provide online instructional curricula to help students meet the Massachusetts state standards at each grade level and reduce learning loss and achievement gaps; and (ii) prepare students for required assessments and college placement tests in middle and high schools; provided further, that not less than \$350,000 shall be expended to Kids In Tech, Inc. for the purposes of supporting their after school, hands-on, science, technology, engineering, art and math education programs across the commonwealth; provided further, that not less than \$350,000 shall be expended to Italian Home for Children, Inc.; provided further, that not less than \$150,000 shall be expended to redesign and modernize the Franklin Middle School library/STEM space into a student-centered Library and Innovation Commons to support interdisciplinary learning, collaboration, hands-on problem-

112 solving, and an accessible gathering space; provided further, that not less than \$2,000,000 shall  
113 be expended for statewide access to a K-12 digital toolkit that provides state standards-aligned,  
114 multimodal instructional materials across all content areas, including access to career and  
115 technical educational materials and local Massachusetts industry partners to support workforce  
116 development, especially in high-growth areas identified by the commonwealth; provided further,  
117 that not less than \$200,000 shall be expended to the North End Music and Performing Arts  
118 Center, Inc.; provided further, that not less than \$100,000 shall be expended to Leominster  
119 schools for the purpose of launching new adult and after hours educational vocational  
120 programming; provided further, that not less than \$25,000 shall be expended for telephone  
121 upgrades and installation at school facilities in the town of Wrentham for fiscal year 2026;  
122 provided further, that not less than \$25,000 shall be expended for lunch table replacements at  
123 school facilities in the town of Wrentham for fiscal year 2026; provided further, that not less than  
124 \$300,000 shall be expended for Triangle, Inc.'s School to Career Program that connects special  
125 education students with disabilities in Greater Boston to professional careers and their local  
126 communities; provided further, that not less than \$25,000 shall be expended for AED and Blue  
127 Light upgrades and installation at school facilities in the town of Norfolk for fiscal year 2026;  
128 provided further, that not less than \$75,000 shall be expended for adult English language classes  
129 at The Welcome Project in the city of Somerville; provided further, that not less than \$10,000  
130 shall be expended for the repair and replacement of the garden fence at Stoklosa Middle School  
131 in the city of Lowell to ensure safe and continued access to the school garden for students;  
132 provided further, that such funds shall support hands-on educational programming related to  
133 food systems, nutrition and food justice; provided further, that not less than \$250,000 shall be  
134 expended for Women's Money Matters to provide support for financial wellness programs;

135 provided further, that not less than \$50,000 shall be expended to support the Sudbury school  
136 district to offset special education costs for fiscal year 2026; provided further, that not less than  
137 \$150,000 shall be expended to the Josiah Quincy School Association in the city of Boston;  
138 provided further, that not less than \$25,000 shall be expended for Mill City Grows in the city of  
139 Lowell to support the expansion and maintenance of community gardens and urban agriculture  
140 programming; provided further, that such funds shall be used to increase access to fresh, healthy  
141 food, provide educational opportunities related to food systems and nutrition and support efforts  
142 to address food insecurity in the community; provided further, that not less than \$75,000 shall be  
143 expended to Brave Behind Bars for the TUPIT women’s education program; provided further,  
144 that not less than \$500,000 shall be expended for grants to implement section 1P ½ of chapter 69  
145 of the General Laws; provided further, that not less than \$1,000,000 shall be expended for The  
146 United States of Readers program, administered by Impact Reading, to bridge the literacy gap  
147 through increased book access in Title I elementary schools; provided further, that not less than  
148 \$200,000 shall be expended for the Big Brother Big Sisters of Eastern Massachusetts; provided  
149 further, that not less than \$25,000 shall be expended to support the Dudley Charlton Regional  
150 School District to offset special education costs for fiscal year 2026; provided further, that not  
151 less than \$250,000 shall be expended to the Ellis memorial early education center in the city of  
152 Boston; provided further, that not less than \$150,000 shall be expended for the Mass Mentoring  
153 Partnership, Inc. to support a statewide mentoring summit, to create a report on the current  
154 landscape of mentoring, and to implement a college and career readiness mentoring pilot  
155 program across the state; provided further, that not less than \$25,000 shall be expended to  
156 support the Spencer East Brookfield Regional School District to offset special education costs  
157 for fiscal year 2026; provided further, that not less than \$25,000 shall be expended to support the

158 Quabbin Regional School District to offset special education costs for fiscal year 2026; provided  
159 further, that not less than \$25,000 shall be expended to support Southbridge Public Schools to  
160 offset special education costs for fiscal year 2026; provided further, that not less than \$250,000  
161 shall be expended for the Waltham Boys and Girls Club, Inc. for capital expenditures to support  
162 educational opportunities for public school students in partnership with public schools; provided  
163 further, that not less than \$300,000 shall be expended to Quincy college to provide student  
164 supports and services; provided further, that not less than \$150,000 shall be expended as a grant  
165 to the Northeast Arc, Inc. for its Pathways to Opportunities program for education, mentorship,  
166 skill-building and job training of eligible high school students who are not immediately college  
167 bound; provided further, that not less than \$100,000 shall be expended to conduct a study to  
168 determine the feasibility of consolidating the following school districts: Northern Berkshire  
169 school union, North Adams school district and Hoosac Valley regional school district; provided  
170 further, that not less than \$150,000 shall be expended to Canton public schools for the purchase  
171 of updated science curriculum materials; provided further, that not less than \$25,000 shall be  
172 expended for Friends of the Hernández for fostering bilingual and bicultural leaders while  
173 providing essential enrichment, after-school programming, and family engagement opportunities;  
174 provided further, that not less than \$75,000 shall be expended for Bottom Line to assist in  
175 operations and programming providing students with individual support, and ensuring they have  
176 the guidance needed to affordably access higher education, and be graduate career-ready;  
177 provided further, that not less than \$150,000 shall be expended as a grant to Breaktime United  
178 Inc. to support educational programming by Breaktime United Inc. and its allied organizations,  
179 including, but not limited to programming to assist young adults in earning their high school  
180 equivalency; provided further, that not less than \$500,000 shall be expended to the city of

181 Quincy for special education transportation costs at Quincy public schools; provided further, that  
182 not less than \$150,000 shall be expended to Northeastern University for a district-wide dual  
183 enrollment pilot partnership with the Boston Public Schools; provided further, that not less than  
184 \$150,000 shall be expended to Neighborhood Partners for the Hurley School (NPHS) to support  
185 renovations to the Hurley School playground, including improvements to the outdoor classroom  
186 and nature walk areas, to support outdoor educational use and create a safe, inclusive, accessible,  
187 and welcoming space for students and the diverse surrounding community; provided further, that  
188 not less than \$200,000 shall be expended for the classroom expansion project at the United South  
189 End Settlements in Boston; provided further, that not less than \$100,000 shall be expended to  
190 The BASE to provide the operational resources needed to scale The BASE's educational  
191 programming, including college readiness initiatives and rapidly growing STEM offerings;  
192 provided further, that not less than \$50,000 shall be expended for Alma Wright Garden in the  
193 City of Boston to support the expansion and maintenance of Alma Wright Garden at The Trotter  
194 Elementary School and urban agriculture programming; provided further, that such funds shall  
195 be used to increase access to fresh, healthy food, provide educational opportunities related to  
196 food systems, nutrition and support efforts to address food insecurity in the City of Boston;  
197 provided further, that not less than \$200,000 shall be expended for The Literacy Lab for the  
198 purposes of providing evidence-based literacy intervention services, and to provide program  
199 participants with professional development skills to enhance the educator pipeline in  
200 Massachusetts; provided further, that not less than \$100,000 shall be expended to support  
201 renovations at the Summer Street School playground in the town of Lynnfield, including the  
202 installation of developmentally appropriate structures for special needs students enrolled in the  
203 school's Differentiated Learning Program; provided further, that not less than \$500,000 shall be

204 expended to the city of Quincy for summer education programs at Quincy public schools;  
205 provided further, that not less than \$200,000 shall be expended to the Boys and Girls Club of  
206 Lynn for the construction and equipping of new and expanded early education facilities;  
207 provided further, that not less than \$50,000 shall be expended for Wondermore, to bridge the  
208 literacy gap through increased book access in Boston Public Schools; provided further, that not  
209 less than \$125,000 shall be expended to Old Rochester Regional High School for the  
210 replacement of unsafe gymnasium bleachers that are beyond their useful life and no longer  
211 serviceable; provided further, that not less than \$25,000 shall be expended to support the  
212 Wayland School District to offset school facilities costs for fiscal year 2026; provided further,  
213 that not less than \$50,000 shall be expended to the Tewksbury Public Schools to support students  
214 in the Town of Tewksbury; provided further, that not less than \$50,000 shall be expended to the  
215 Wilmington public schools to support students in the town of Wilmington; provided further, that  
216 not less than \$200,000 shall be expended to the city of Lynn for the procurement and installation  
217 of a LED scoreboard at Manning field in the city of Lynn; provided further, that not less than  
218 \$100,000 shall be expended to Framingham public schools for the purchase of a wheelchair  
219 accessible van; provided further, that not less than \$100,000 shall be expended to Ashland Public  
220 schools for the purchase of a wheelchair accessible van; provided further, that not less than  
221 \$15,000 shall be expended to the city known as the town of North Attleborough for development  
222 of a sensory, occupational, and physical therapy space at the Amvet Boulevard school; provided  
223 further, that not less than \$40,000 shall be expended to the town of Mansfield for creation of a  
224 multi-media lab space at Mansfield high school and acquisition of associated studio production  
225 equipment; provided further, that not less than \$25,000 shall be expended to the Plymouth public  
226 schools for the purchase and installation of security cameras and related equipment; provided

227 further, that not less than \$50,000 shall be expended to Spark Media Foundation Inc, for the  
228 purposes of supporting their after school, hands-on, radio engineering, broadcast content,  
229 engineering, and art education programs across the commonwealth; provided further, that not  
230 less than \$200,000 shall be expended to the West Springfield Boys and Girls Club for building  
231 infrastructure and classroom expansion improvements in the town of West Springfield; provided  
232 further, that not less than \$100,000 shall be expended to Chelsea public schools; provided  
233 further, that not less than \$200,000 shall be expended for 826 Boston to administer writing  
234 enrichment, tutoring and college prep services for public school students; provided further, that  
235 not less than \$50,000 shall be expended to Attleboro public schools for interactive display panels  
236 with stands for middle school classrooms; provided further, that not less than \$50,000 shall be  
237 expended to Tri-County regional vocational technical high school for the construction of a  
238 community greenhouse and garden for use in the culinary arts and engineering and sustainability  
239 programs; provided further, that not less than \$10,000 shall be expended to the city known as the  
240 town of North Attleborough for resources and tools for special education services; provided  
241 further, that not less than \$23,500 shall be expended for a grant to Atlantic Resiliency  
242 Innovation, Inc. to support K-12 STEM enhancement programming, including hands-on learning  
243 opportunities, curriculum development and partnerships with local school districts; provided  
244 further, that not less than \$15,000 shall be expended to the city known as the town of North  
245 Attleborough for 3-dimensional printers for use in STEM education at elementary and middle  
246 school; provided further, that not less than \$50,000 shall be expended to the Ukrainian research  
247 institute at Harvard for the 2027 TCUP conference, in collaboration with the UMASS system  
248 and state university system; provided further, that not less than \$25,000 shall be expended to the  
249 Bellingham public school district to offset special education costs for fiscal year 2026; provided

250 further, that not less than \$25,000 shall be expended to the Blackstone-Millville regional public  
251 school district to offset special education costs for fiscal year 2026; provided further, that not less  
252 than \$25,000 shall be expended to the Uxbridge public school district to offset special education  
253 costs for fiscal year 2026; provided further, that not less than \$30,000 shall be allocated to the  
254 town of Lunenburg to design and plan replacement of the school playground at the Lunenburg  
255 primary school; provided further, that not less than \$350,000 shall be expended to support  
256 operations and hygiene product acquisition for Hope and Comfort; provided further, that not less  
257 than \$50,000 shall be expended to Inquilinos Boricuas en Acción (IBA) for La CASA, the center  
258 for arts, self-determination, and activism, to support individuals and families in breaking the  
259 cycle of poverty and achieving socio-economic mobility through high-quality youth  
260 programming, evidence-based education, and financial empowerment programming for  
261 residents; provided further, that not less than \$50,000 shall be expended for the Worcester public  
262 library and Worcester public schools to expand their library access partnership focused on  
263 improving student literacy and academic outcomes; provided further, that not less than \$25,000  
264 shall be expended for capital improvements of the boys and girls club of greater Westfield that  
265 will expand and enhance the education program for area teens; provided further, that not less  
266 than \$25,000 shall be expended to support the Leicester school district to offset special education  
267 costs for fiscal year 2026; provided further, that not less than \$5,000 shall be expended for  
268 smarter HEPA air filters for classrooms at the Benjamin Franklin classical charter public school  
269 in the city known as the town of Franklin; provided further, that not less than \$25,000 shall be  
270 expended to Westfield public school district to replace and upgrade technology and enhance the  
271 learning experience of students; provided further, that not less than \$25,000 shall be expended to  
272 the Plymouth public schools for the purchase and installation of safety bollards; provided further,

273 that not less than \$25,000 shall be expended to Norris elementary school in Southampton for  
274 student and teacher laptop replacement; provided further, that funds shall be expended for  
275 tutoring, curriculum-based enrichment, digital access to devices and learning tools and  
276 transportation to support consistent participation in after-school programming; provided further,  
277 that the program shall prioritize low- and moderate-income students; provided further, that not  
278 less than \$100,000 shall be expended to the city of Gardner to support the operations of a teen  
279 center; provided further, that not less than \$50,000 shall be expended for the Worcester Public  
280 schools to make playground improvements at Grafton Street School; provided further, that not  
281 less than \$150,000 shall be expended for the Boston Debate League for their after-school debate  
282 league program; provided further, that not less than \$300,000 shall be expended for friends of the  
283 children Boston for the expansion of the professional K-12 youth mentorship program; provided  
284 further, that not less than \$50,000 shall be expended to Natick Public schools to support targeted  
285 academic initiatives and family engagement efforts necessary to accommodate for the growth in  
286 the number of multilingual learners at Natick public schools, as well as to support programs  
287 designed to aid those students who can benefit from additional academic support as they work  
288 toward graduation; provided further, that not less than \$75,000 shall be expended to the town of  
289 Clinton for communication and security upgrades at Clinton elementary , including replacement  
290 of the telephone system and improvements to building access controls; provided further, that not  
291 less than \$50,000 shall be expended to the town of Boylston for the replacement of the roof at  
292 Boylston elementary school; provided further, that not less than \$100,000 shall be expended for  
293 the renovation and improvement of the playground at Tucker; provided further, that not less than  
294 \$100,000 shall be expended to the city of Lynn for upgrades to outdoor grounds abutting  
295 secondary education institutions in the city of Lynn; provided further, that not less than \$30,000

296 shall be allocated to the North Middlesex Regional School District for fire safety upgrades to  
297 Spaulding Memorial School in the Town of Townsend; provided further, that not less than  
298 \$60,000 shall be expended to the Haverhill for the Haverhill Promise initiative to expand early  
299 literacy; provided further, that not less than \$75,000 shall be expended to support full-day  
300 kindergarten in the town of North Reading; provided further, that not less than \$75,000 shall be  
301 expended for technology improvements in the North Reading public schools; provided further,  
302 that not less than \$125,000 shall be expended to Piers Park Sailing Center for sailing and  
303 maritime education and operations in East Boston; provided further, that not less than \$100,000  
304 shall be expended to the USS Constitution Museum, Inc. for civics education programs within  
305 the Charlestown Navy shipyard park; provided further, that not less than \$15,000 shall be  
306 expended for Casserly House’s adult ESOL education program for immigrants who speak, read,  
307 and write little or no English to receive help and support in the Archdale area of Roslindale;  
308 provided further, that not less than \$10,000 shall be expended for the Southwest Boston  
309 Community Development Corporation’s Green Team, focusing on educational opportunities,  
310 career readiness, leadership development, and life skills for students, youth and young adults;  
311 provided further, that not less than \$125,000 shall be expended for Campus Without Walls to  
312 provide live, virtual, credit-bearing educational courses and career pathways to high school  
313 students and school districts across the commonwealth; provided further, that not less than  
314 \$100,000 shall be expended to Boston Partners for Education to support school programing  
315 needs; provided further, that not less than \$25,000 shall be expended for traffic calming and  
316 pedestrian safety improvements in proximity of the Wildwood Elementary School Project in the  
317 town of Wilmington; provided further, that not less than \$50,000 shall be expended to One Bead  
318 Project to fund entrepreneurship and career readiness programming for school age children in the

319 City of Boston; provided further, that not less than \$25,000 shall be expended for pedestrian and  
320 traffic safety improvements in the town of Tewksbury along the Route 38 corridor; provided  
321 further, that not less than \$100,000 shall be expended for the Boston Public Schools for  
322 Vietnamese and Cape Verdean dual language programs; provided further, that not less than  
323 \$60,000 shall be expended to the Martha's Vineyard Boys and Girls Club for the purchase of a  
324 new vehicle; provided further, that not less than \$200,000 be expended to the Marine Biological  
325 Laboratory in the town of Falmouth for research and education; provided further, that not less  
326 than \$875,000 shall be expended for the Simon Wiesenthal Center's Mobile Museum of  
327 Tolerance Bus to serve middle and high school students, teachers, law enforcement agencies,  
328 faith leaders, government leaders and others by bringing an inventive approach to community  
329 outreach through bringing the museum field trip directly to the communities and designed to  
330 prevent bullying, racism, antisemitism, hate and intolerance and to encourage respect for human  
331 dignity; provided further, that not less than \$100,000 shall be expended to the Town of  
332 Burlington for an elementary school generator that failed prematurely; provided further, that not  
333 less than \$100,000 shall be expended to the East Boston Social Centers for community-based  
334 initiatives for kindergarten; provided further, that not less than \$200,000 shall be expended to the  
335 City of Worcester for accessibility and playground improvements for Quinsigamond Elementary  
336 School; provided further, that not less than \$200,000 shall be expended for otherwise  
337 unreimbursed costs to municipalities for out of district special education costs of students living  
338 at Hanscom Air Force Base; provided further, that not less than \$200,000 shall be expended for a  
339 reserve to assist the Town of Bedford for the education of children in families employed by the  
340 federal government on military reservations who attend Shawsheen Valley Technical High  
341 School; provided further, that not less than \$30,000 shall be expended to the Newton Public

342 Schools for the Pre-School Reading Early Intervention Program; ; provided further, that not less  
343 than \$40,000 shall be expended to the Newton Public Schools for the Math Pathways Summer  
344 Program; provided further, that not less than \$25,000 shall be expended to the Newton Public  
345 Schools for the Digital Writing Portfolio Program; provided further, that not less than \$250,000  
346 shall be expended for Thrive Scholars to support college to career services; provided further, that  
347 not less than \$100,000 shall be expended for the young parents program at More Than Words,  
348 Inc.; provided further, that not less than \$100,000 shall be expended to the USS Massachusetts  
349 Commissioning Committee for the commissioning of the USS Massachusetts; provided further,  
350 that not less than \$75,000 shall be expended to the Haverhill Community Playground in  
351 partnership with Haverhill Public Schools for the Golden Hill Elementary Playground project;  
352 provided further, that not less than \$25,000 shall be expended for the town of Rockland to  
353 support bilingual education and English language learner programs, including instructional  
354 services, curriculum development and family engagement; provided further, that not less than  
355 \$50,000 be allocated for the student resource and support center for mental health services in  
356 memory of Jason Bernard at the Higgins Middle School in the City of Peabody; provided further,  
357 that not less than \$50,000 shall be expended to Boston Public Schools for experiential STEM and  
358 innovation programming for public education institutions serving grades K-6 in the East Boston  
359 section of the city of Boston; provided further, that not less than \$50,000 shall be expended for  
360 Augmented Communication Devices for the Sharon Public Schools; provided further, that not  
361 less than \$50,000 shall be expended for equipment and materials for a STEM Lab in the Sharon  
362 Public Schools; provided further, that not less than \$100,000 shall be expended to the  
363 Massachusetts Biotechnology Education Foundation, Inc. to increase career pathways for the life  
364 sciences sector; provided further, that not less than \$50,000 shall be expended to Auburn Public

365 Schools to support students in the town of Auburn; provided further, that not less than \$50,000  
366 shall be expended to Millbury Public Schools to support students in the town of Millbury;  
367 provided further, that not less than \$50,000 shall be expended to Oxford Public Schools to  
368 support students in the town of Oxford; provided further, that not less than \$50,000 shall be  
369 expended for YouthConnect to provide community-based mental health services to high-risk  
370 youth and their families residing in the East Boston community; provided further, that not less  
371 than \$25,000 shall be expended to Berkley Public Schools for the purchase of a high-quality  
372 reading curriculum resource; provided further, that not less than \$200,000 shall be expended for  
373 the expansion of Mission Grammar School Expansion; provided further, that not less than  
374 \$100,000 shall be expended for Science Club for Girls for STEM education programming;  
375 provided further, that not less than \$50,000 shall be expended to the University of Massachusetts  
376 Stone Living Lab to research salt marsh restoration techniques in East Boston; provided further,  
377 that not less than \$50,000 shall be expended to the Town of Halifax to offset special education  
378 costs for FY26; provided further, that not less than \$50,000 shall be expended to the Town of  
379 Pembroke for HVAC repairs and replacements at Pembroke Public School buildings; provided  
380 further, that not less than \$15,000 shall be expended to the Town of Plympton for roof repairs at  
381 the Dennett Elementary School; provided further, that not less than \$200,000 shall be expended  
382 to the city of Waltham to offset special education costs for fiscal year 2026; provided further,  
383 that not less than \$25,000 shall be expended to South Shore Vocational Technical High School to  
384 support paramedic training for students, including programming developed in coordination with  
385 local fire departments and emergency medical service providers; provided further, that not less  
386 than \$50,000 shall be expended to the town of Northbridge to offset special education costs for  
387 fiscal year 2026; provided further, that not less than \$50,000 shall be expended to the town of

388 Upton to offset special education costs for fiscal year 2026; provided further, that not less than  
389 \$50,000 shall be expended to the town of Grafton to offset special education costs for fiscal year  
390 2026; provided further, that not less than \$1,000,000 shall be expended for the New England  
391 Culinary Arts Training expansion and relocation to Nubian Square; provided further, that not less  
392 than \$20,000 shall be expended to the Town of Georgetown to undertake necessary repairs and  
393 upgrades to Georgetown Middle Highschool; provided further, that not less than \$25,000 shall be  
394 expended for updated computer lab equipment at Woburn Memorial High School in the City of  
395 Woburn; provided further, that not less than \$75,000 shall be expended for educational  
396 programming at the Immigrants Assistance Center, Inc. in New Bedford; provided further, that  
397 not less than \$25,000 shall be expended for the Acton-Boxborough Resource Center for  
398 connecting residents to community resources at Acton-Boxborough schools; provided further,  
399 that not less than \$100,000 shall be expended for materials, equipment and capital improvements  
400 for public schools in the town of Reading; provided further, that not less than \$75,000 shall be  
401 expended for the Lawrence Partnership, Inc. for the purpose of advancing inclusive economic  
402 opportunity, workforce development and small business support initiatives in the city of  
403 Lawrence; provided further, that not less than \$200,000 shall be expended for the Boston Public  
404 Schools for their early homelessness intervention and prevention programming; provided further,  
405 that not less than \$30,000 shall be expended for educational programming at Dennison Memorial  
406 Community Center in New Bedford; provided further, that not less than \$200,000 shall be  
407 expended to the city of Newton to offset special education costs for fiscal year 2026; provided  
408 further, that not less than \$20,000 shall be expended to the Town of Newbury to undertake  
409 necessary infrastructure system repairs in Newbury Elementary School; provided further, that not  
410 less than \$100,000 shall be expended for Boston Harbor Now to provide free ferry service for

411 educational programming for Massachusetts public school students and youth groups on the  
412 Boston Harbor Islands; provided further, that not less than \$50,000 shall be expended to Just A  
413 Start to support the solar photovoltaic installer training program; provided further, that not less  
414 than \$50,000 shall be expended to support renovations at the Teaticket Elementary School  
415 playground in the town of Falmouth, including the installation of developmentally appropriate  
416 structures for special needs students; provided further, that not less than \$100,000 shall be  
417 expended for improvements to the Saugus public schools; provided further, that not less than  
418 \$250,000 shall be expended to support full time kindergarten in the city known as the Town of  
419 Braintree; provided further, that not less than \$15,000 shall be expended for student technology  
420 devices for the Swift River Elementary School in New Salem; provided further, that not less than  
421 \$35,000 shall be expended for facility enhancements for a preschool classroom at Greenwood  
422 Elementary School in the Town of Wakefield; provided further, that not less than \$100,000 shall  
423 be expended to the city of Watertown to offset special education costs for fiscal year 2026;  
424 provided further, that not less than \$40,000 shall be expended for an audiovisual system for the  
425 all-purpose room at the Horace Mann Elementary School in the City of Melrose; provided  
426 further, that not less than \$75,000 shall be expended for the renovations of the all-purpose room  
427 at the Hoover Elementary School in the City of Melrose; provided further, that not less than  
428 \$50,000 shall be expended for security, technology and lighting improvements for the  
429 Bridgewater Raynham Regional School District; provided further, that not less than \$50,000  
430 shall be expended for installation of a new building water filtration system at Bridgewater  
431 Middle School in Bridgewater; provided further, that not less than \$50,000 shall be expended to  
432 the Salem Academy Charter for equipping the school with new security and emergency  
433 communication devices; provided further, that not less than \$100,000 shall be expended to

434 support the 21st Century Afterschool and summer programs at the Arthur T. Cummings  
435 Elementary School within the City of Winthrop known as the Town of Winthrop; provided  
436 further, that not less than \$50,000 shall be expended to the Boys and Girls Clubs of Cape Cod in  
437 the town of Mashpee for various after-school education programs; provided further, that not less  
438 than \$25,000 shall be expended to support financial gaps at the Revere Community school,  
439 initiates relative to education for workforce preparation with ESL, Technical Preparedness,  
440 computer literacy, and classroom supplies in the City of Revere; provided further, that not less  
441 than \$25,000 shall be expended for updated curriculum materials for Shutesbury Elementary  
442 School in Shutesbury; provided further, that not less than \$25,000 shall be expended to the  
443 Middleborough Public Schools to support students in the town of Middleborough; provided  
444 further, that not less than \$50,000 shall be expended to the Haverhill YMCA for the construction  
445 and enhancement of a new early education facility; provided further, that not less than \$50,000  
446 shall be expended for Springfield public schools to obtain and disperse, to all schools,  
447 multilingual dictionaries for multilingual learner students; provided further, that not less than  
448 \$100,000 shall be expended for Springfield public schools to obtain translation devices to  
449 support communication for multilingual learner students and their parents; provided further, that  
450 not less than \$100,000 shall be expended for Springfield public schools to expand the arts  
451 program by acquiring art supplies, theater essentials and pottery supplies to increase student  
452 engagement; provided further, that not less than \$50,000 shall be expended for the Latino  
453 Economic Development Corporation (LEDC) to provide access for Springfield youth to attend  
454 Springfield Code Ninjas “where kids write the Code” to obtain and disperse vouchers to  
455 Springfield families with multilingual children; provided further, that not less than \$100,000  
456 shall be expended for the Financial Literacy Youth Leadership Program through the Legacy

457 Latino Economic Development Corporation; provided further, that not less than \$50,000 shall be  
458 expended for the HOPE Center for the Arts to provide college planning, application, test prep,  
459 financial aid, scholarships, and career alternative pathways for students; provided further, that  
460 not less than \$50,000 shall be expended for Big Brothers Big Sisters of Western Massachusetts;  
461 provided further, than not less than \$30,000 shall be expended for facility and safety  
462 improvements for Belchertown Public Schools; provided further, that not less than \$100,000  
463 shall be expended to the Amherst Early Education Center for its pre-kindergarten program;  
464 provided further, that not less than \$25,000 shall be expended to the city of Beverly for initial  
465 start-up costs to expand afterschool educational and enrichment programs for youth aged 11-18  
466 at the recently renovated Myles McPherson Youth Center; 6; provided further, that not less than  
467 \$250,000 shall be expended to Cambridge Community Center to establish one of the first  
468 carbon-neutral resilience hubs in the United States; provided further, that not less than \$25,000  
469 shall be expended to the Duxbury Public School District in order to assist with a feasibility study  
470 or renovations for Alden Elementary School; provided further, that not less than \$25,000 shall be  
471 expended to the Freetown Lakeville Regional School District to support students in the towns of  
472 Freetown and Lakeville; provided further, that not less than \$50,000 shall be expended to  
473 Empower Yourself youth drone/robotics program operated through Brockton Public Schools in  
474 collaboration with MIT; provided further, that not less than \$75,000 shall be expended to the  
475 Brockton Public Schools to enable BPS to advance much needed improvements to the Davis  
476 school outdoor recreation area; provided further, that not less than \$50,000 shall be expended for  
477 statewide expansion of the real-time climate monitoring project led by the Stone Living Lab at  
478 the University of Massachusetts Boston; provided further, that not less than \$300,000 shall be  
479 expended to Special Olympics Massachusetts, Inc. for early motor skills development and

480 inclusive pre-K and elementary education; provided further, that not less than \$100,000 shall be  
481 expended to the Massachusetts Adoption Resource Exchange (MARE) for the purposes of  
482 expanding programming and educational resources on the opportunities for individuals and  
483 families to adopt children from the Massachusetts foster care system specifically educational  
484 programming focusing on trauma-informed skills and competencies to support the children and  
485 teens who wait the longest for permanency, including children of color, LGBTQ+ youth, and  
486 those with disabilities; provided further, that not less than \$50,000 shall be expended to the town  
487 of Arlington for technology upgrades in the Arlington Public schools; provided further, that not  
488 less than \$100,000 shall be expended as a grant to the Southcoast Health At Home Angel Wings  
489 Retreat Bereavement Program to educate children and teens and provide them with coping skills  
490 while grieving the loss of a loved one; provided further, that not less than \$50,000 shall be  
491 expended to The Eliot School of Fine & Applied Arts in the Jamaica Plain neighborhood of the  
492 city of Boston for arts education and youth programming; provided further, that not less than  
493 \$500,000 shall be expended to Weymouth public schools Career Technical Education for the  
494 purchase and costs associated for updated curriculum and materials including but not limited to  
495 Allied Health, Automotive Technology, Construction Technology, Cosmetology, Culinary Arts,  
496 Drafting and Design Technology, Early Childhood Education, Graphic Communication,  
497 Information Technology, and Metal Fabrication programs; provided further, that not less than  
498 \$200,000 shall be expended for the Boston Public Schools for their homeless education resource  
499 network; provided further, that not less than \$50,000 shall be expended to Southwest Boston  
500 Senior Services to provide educational services to seniors in Southwest Boston; provided further,  
501 that not less than \$100,000 shall be expended for playground sitework and installation at Taylor  
502 Elementary School in New Bedford; provided further, that not less than \$200,000 shall be

503 expended to the MassYouthInnoLab for K-12 career-connected learning resources; provided  
504 further, that not less than \$200,000 shall be expended for the Anchor and Teaching Program at  
505 the South Boston Community Health Center, a teaching community health center, to support  
506 nurse practitioner students and create pipelines to providing quality healthcare for underserved  
507 populations; provided further, that not less than \$150,000 shall be expended to Boston Scores for  
508 the operations of the East Boston FC and Festival 2026 programming to celebrate housing the  
509 World Cup in the city of Boston; provided further, that not less than \$100,000 shall be expended  
510 to Brockton Public Schools for the study of rebuilding Brockton High School; provided further,  
511 that not less than \$25,000 shall be expended to the Taunton Public Schools to support students in  
512 the City of Taunton; provided further, that not less than \$75,000 shall be expended for  
513 psychosocial educational programming at the Teen Torch Foundation; provided further, that not  
514 less than \$25,000 shall be expended for Julie's Family Learning Program to upgrade aging  
515 infrastructure for its adult and early childhood education programs; provided further, that not less  
516 than \$25,000 shall be expended for the Community Art Center Inc. School Age Child Care  
517 (SACC) Program in the city of Cambridge; provided further, that not less than \$250,000 be  
518 expended to the Town of Winchester for assistance in the acquisition of not more than 15 acres  
519 of land in Winchester, commonly known as Forest Ridge, to be utilized for conservation and  
520 nature based education; provided further, that not less than \$20,000 shall be expended to the Fort  
521 Point Arts Community to provide educational instruction and engagement through arts and  
522 culture and provided further, that funds may be used as part of a matching grant program;  
523 provided further, that not less than \$100,000 shall be expended to Junior Achievement of Greater  
524 Boston to enhance middle school to career pathways, featuring the following significant  
525 programs: 1. Interactive career exploration events designed to connect 1,200 8th graders with

526 local businesses and industries to provide education pathways for career enhancement; 2. Direct  
527 youth entrepreneurship by giving high school students the space, mentorship, materials and  
528 educational support necessary to launch and operate businesses in conjunction with coursework;  
529 3. Providing financial literacy courses, materials and educator training to students enrolled in  
530 financial literacy courses through designated district public schools; and 4. Providing all levels of  
531 placement services and support for paid internships for program alumni; provided further, that  
532 not less than \$150,000 shall be expended to the National Inventors Hall of Fame to expand  
533 STEM summer learning opportunities for economically disadvantaged students across the  
534 Commonwealth in grades kindergarten through six at Camp Invention sites; provided further,  
535 that not less than \$120,000 shall be expended to support the special education and after school  
536 program transportation for students in the City of Fall River; provided further, that not less than  
537 \$200,000 shall be expended for the Boston Public Schools for evidence-informed school-based  
538 mental health intervention programming; provided further, that not less than \$25,000 shall be  
539 expended for skill-building workshops at the Margaret Fuller House in the city of Cambridge;  
540 provided further, that not less than \$25,000 shall be expended for the South Boston  
541 Neighborhood House to offset deficits in its early childhood education and care program;  
542 provided further, that not less than \$40,000 shall be expended for the Acton Discovery Museum  
543 to expand its Traveling Science Workshops (TSW) Fellowship to allow the museum to hire and  
544 train an early-career Fellow to deliver hands-on STEM programs directly in classrooms;  
545 provided further, that not less than \$20,000 shall be expended to the Laboure Center to offset  
546 costs associated with placing English language learners through its Nursing Assistant & Home  
547 Health Aide Program; provided further, that not less than \$50,000 shall be expended for  
548 educational enrichment field trips for the City of Fall River public school students; provided

549 further, that not less than \$50,000 shall be expended for safety improvements at Old Post Road  
550 Elementary School in Walpole; provided further, that not less than \$100,000 shall be expended  
551 for a feasibility study for electrification and HVAC improvements at the Hardy Elementary  
552 School in the town of Arlington; provided further, that not less than \$50,000 shall be allocated to  
553 the City of Watertown for renovations to the Phillips School Gymnasium; provided further, that  
554 not less than \$25,000 shall be expended to support the Abington School District to offset special  
555 education costs for fiscal year 2026; provided further, that not less than \$125,000 shall be  
556 expended for alternative programming relating to career readiness for students in the Belmont  
557 Public Schools; provided further, that not less than \$500,000 shall be expended to GBH's  
558 educational public media resources for the Commonwealth; provided further, that not less than  
559 \$84,000 shall be expended for the Calvin Coolidge Presidential Library and Museum to expand  
560 civics education programs, including redesign and technological investments; provided further,  
561 that not less than \$20,000 shall be expended to the Robbins House to update exhibitions and  
562 technology, and enhance educational programming to serve its growing audience of over 10,000  
563 annual visitors; provided further that not less than \$200,000 shall be expended for the Boston  
564 Public Schools for afterschool programming; provided further, that not less than \$300,000 shall  
565 be expended to the Pittsfield Public Schools in the City of Pittsfield for unreimbursed out of  
566 district special education transportation costs; provided further, that not less than \$50,000 shall  
567 be expended to the Methuen Literacy Partnership initiative to expand early literacy in the city of  
568 Methuen; provided further, that not less than \$100,000 shall be expended to the Boys and Girls  
569 Club of Metro North for the continued operation of the INspire Cafe program; provided further,  
570 that not less than \$125,000 shall be expended to Framingham State University to provide ADA  
571 Compliant Close Captioning at the Framingham State University auditorium and gymnasium to

572 comply with accessibility mandates; provided further, that not less than \$200,000 shall be  
573 expended for the town of West Boylston to offset extraordinary out-of-district special education  
574 tuition costs, including reimbursement for prior year losses in contingency funding that resulted  
575 in staff reductions; provided further, that not less than \$50,000 shall be expended to Andover  
576 Public Schools to support students in the town of Andover; provided further, that not less than  
577 \$50,000 shall be expended to Boxford Public Schools to support students in the town of Boxford;  
578 provided further, that not less than \$50,000 shall be expended to North Andover Public Schools  
579 to support students in the town of North Andover; provided further, that not less than \$25,000  
580 shall be expended for No Limits Academy Massachusetts, Inc. to support youth development,  
581 mentoring, academic support and violence prevention programming for at-risk youth in the cities  
582 of Lawrence and Methuen; provided further, that not less than \$50,000 shall be expended for the  
583 installation of a wheelchair-accessible elevator to the athletic field press box at Monomoy  
584 Regional High School; provided further, that not less than \$50,000 shall be expended to The  
585 Valedictorian Project, Inc., to provide supplemental educational support to public high school  
586 graduates from Boston, Brockton, Chelsea, Lawrence, Holyoke and Worcester, and to enable  
587 The Valedictorian Project to expand its operations in the Commonwealth; provided further, that  
588 not less than \$30,000 shall be expended for wi-fi and technological enhancements for Carlisle  
589 Public Schools; provided further, that not less than \$350,000 shall be expended for the Stoughton  
590 Public Schools; provided further, that not less than \$50,000 be expended to Neighborhood Ninjas  
591 for the construction of a NinjaFit Playground in the town of Lee; provided further, that not less  
592 than \$25,000 shall be expended for building improvements at the Rindge Avenue Upper and  
593 Peabody Elementary School campus in the city of Cambridge; provided further, that not less than  
594 \$100,000 shall be expended to the New Bedford Public Schools for replacing bleachers at the

595 New Bedford High School gymnasium; provided further, that not less than \$100,000 shall be  
 596 expended for an educational pilot program for the Boston Lyric Opera to provide tours and  
 597 educational programming in music and performance arts to public school students and youth  
 598 groups; provided further, that not less than \$50,000 shall be expended for Community Investors,  
 599 Inc.’s PowerPlay Initiative in the town of Wellesley in support of the expansion of an inclusive  
 600 after-school and out-of-school-time recreational program at urban and suburban Massachusetts  
 601 schools; provided further, that not less than \$50,000 shall be expended for a project to connect  
 602 organic gardening, outdoor exercise, healthy food, food preparation and elementary school aged  
 603 children in the greater Northampton area, operated by Grow Food Northampton; provided  
 604 further, that not less than \$25,000 shall be expended to support the East Bridgewater School  
 605 District to offset special education costs for fiscal year 2026; provided further, that not less than  
 606 \$25,000 shall be expended to support the Whitman Hanson Regional School District to offset  
 607 special education costs for fiscal year 2026; and provided further, that not less than \$25,000 shall  
 608 be expended for technology and security upgrades at Nauset Regional Middle  
 609 School..... \$29,453,484

610 *Department of Elementary and Secondary Education*

611 1596-2604 For a reserve to support reimbursements to school districts and direct  
 612 payments to service providers for special education instructional and transportation costs  
 613 pursuant to section 5A of chapter 71B of the General Laws and item 7061-0012; provided, that  
 614 reimbursements shall be made in the fiscal year ending on June 30, 2027 for costs incurred in the  
 615 fiscal year ending on June 30, 2026; and provided further, that funds may be transferred to said  
 616 item 7061-0012 and expended subject to the conditions specified in said item in the general  
 617 appropriations act for the fiscal year ending on June 30, 2027..... \$152,000,000

618           1596-2702     For efforts to reduce the waitlist for income-eligible early education and  
619 care programs; provided, that funds from this item shall be expended in coordination with funds  
620 from item 3000-4060; provided further, that funds may be expended for teen parents and  
621 homeless families at risk of becoming eligible for transitional aid to families with dependent  
622 children; provided further, that funds may be expended for informal early education and care  
623 benefits for families meeting income-eligibility criteria; provided further, that not less than  
624 \$10,700,000 shall be expended for the department’s fiscal year 2027 procured contracted early  
625 education slots; provided further, that not less than \$8,000,000 shall be expended for educator  
626 costs associated with personal childcare; provided further, that not less than \$7,500,000 shall be  
627 expended for an early education and care educator loan forgiveness program established in  
628 section 19G of chapter 15A of the General Laws; provided further, that the funds for the  
629 department’s fiscal year 2027 procured contracted early education slots and for educator costs  
630 associated with personal childcare shall not be utilized for or transferred for other purposes or  
631 any other early education eligible populations; provided further, that the early education and care  
632 services funded from this item shall be distributed in a geographically equitable manner that  
633 provides fair and adequate access to early education and care for all eligible individuals;  
634 provided further, that the commissioner of early education and care may transfer funds between  
635 this item and items 3000-1000, 3000-3060 and 3000-4060; and provided further, that not later  
636 than May 1, 2026, the department of early education and care shall submit a report to the house  
637 and senate committees on ways and means detailing the number of families projected to be  
638 removed from the waitlist through this item.....\$38,700,000

639           1596-2703     For grants to support civics education programs; provided, that not less  
640 than \$750,000 shall be expended for the implementation of a program to support civics education

641 learning opportunities in coordination with the John Fitzgerald Kennedy Library Foundation,  
642 Incorporated, that focuses on underserved communities and other communities, across the  
643 commonwealth; and provided further, that not less than \$1,000,000 shall be expended for the  
644 Edward M. Kennedy Institute for the United States Senate, Inc. to expand civics education  
645 programs, including investments in curriculum and technology; provided further, that not less  
646 than \$100,000 shall be expended for the Welcome and Exhibition Center expansion of the New  
647 Bedford Whaling Museum; provided further, that not less than \$200,000 shall be expended for  
648 the Museum of African American History for the purpose of civic education about the historic  
649 and on-going impact of efforts by Massachusetts Black communities on expanding equality and  
650 civil rights for all Commonwealth residents.....\$2,050,000

651           1596-2704     For a reserve to support regional school transportation costs; provided,  
652 that the commissioner of elementary and secondary education may transfer funds from this item  
653 to item 7035-0007 and expend said funds subject to the conditions specified in said item in the  
654 general appropriations act for the fiscal year ending June 30, 2026.....\$3,000,000

655           1596-9813     For rural school aid to eligible towns and regional school districts,  
656 excluding vocational schools, independent agricultural, technical schools and charter schools;  
657 provided, that a school district shall be eligible for rural school aid if a school district has a  
658 student density of not more than 35 students per square mile and an average annual per capita  
659 income of not more than the average annual per capita income for the commonwealth for the  
660 same period; provided further, that rural school aid shall be allocated equitably in the following  
661 priority order: (i) school districts serving less than 11 students per square mile; (ii) school  
662 districts serving not more than 21 students per square mile; and (iii) school districts serving not  
663 more than 35 students per square mile.....\$2,000,000

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*Department of Higher Education*

1596-2425 For the purposes of continuing the implementation of section 15E of chapter 15A of the General Laws to encourage private fundraising by the commonwealth’s public institutions of higher education for the endowments and capital outlay programs of those institutions including, but not limited to, endowed scholarship funds, endowed professorships, endowed STEM programming, endowed research positions, endowed programming in the arts and humanities, endowed funds to increase diversity and inclusion on public higher education campuses, endowed funds to increase persistence and completion rates, endowed funds to encourage innovative financial aid strategies, including income-sharing arrangements, endowed early college programs and such other purposes as the board of higher education shall determine to be consistent with system-wide and campus mission statements and with measurable goals and metrics tied to those missions; provided, that the board of higher education shall implement the program in a manner that ensures that each institution shall have an equal opportunity to secure matching funds from this item; provided further, that not less than \$5,000,000 shall be allocated to state universities; provided further, that not less than \$5,000,000 shall be allocated to community colleges; provided further, that not later than September 1, 2026, the board of higher education shall issue a preliminary report on the initial allocation of matching dollars and any guidelines adopted for the distribution and use of such funding; and provided further, that the report shall be submitted to the house and senate committees on ways and means..... \$10,000,000

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1596-2603 For a reserve to provide financial assistance to Massachusetts students enrolled in and pursuing a program of higher education at a public institution of higher education

686 in the commonwealth; provided, that funds may be transferred from this item to items 7070-  
687 0065, 1596-2414 and 1596-2700 at the direction of the secretary of education.....\$18,300,000

688           1596-9805     For programs to encourage graduates of the commonwealth’s public  
689 institutions of higher education to work as public school educators; provided, that funds shall be  
690 expended to fund the tomorrow’s educators program established in section 19D of chapter 15A  
691 of the General Laws; provided further, that funds shall be expended for a student loan repayment  
692 assistance program for public school educators; provided further, that the student loan repayment  
693 assistance program shall be administered by the executive office of education and that funds for  
694 the program may be expended to enhance existing loan repayment assistance programs, if  
695 appropriate; provided further, that the student loan repayment assistance program shall provide  
696 assistance of not more than \$7,500 per eligible individual; provided further, that said program  
697 shall prioritize the recruitment and retention of racially, culturally, ethnically and linguistically  
698 diverse educators consistent with chapter 132 of the acts of 2019 to diversify the educator  
699 workforce; provided further, that to be eligible for the student loan repayment assistance program  
700 under this item, an individual shall: (i) have completed a bachelor’s degree program at a public  
701 institution of higher education as defined in section 5 of said chapter 15A and including Quincy  
702 College, after January 1, 2020; (ii) have outstanding educational debt that was incurred to pay  
703 tuition, fees or additional costs of attendance as calculated by the institution of higher education,  
704 including, but not limited to, room and board, books and supplies, transportation, child care and  
705 personal expenses, while enrolled in an undergraduate degree or post-baccalaureate program at  
706 the institution; and (iii) commit to and work for 4 years in a school district, as defined in section  
707 2 of chapter 70 of the General Laws, as a teacher, instructional or program paraprofessional or in  
708 any other position that requires a license or other form of certification issued by the department

709 of elementary and secondary education or other state agency; provided further, that the executive  
710 office of education shall promulgate regulations for the administration and enforcement of the  
711 student loan repayment assistance program, which shall include repayment procedures if a  
712 participating individual fails to comply with the program requirements; provided further, that if  
713 the funds appropriated for the student loan repayment assistance program are insufficient to  
714 cover costs of all eligible individuals, priority shall be given to educators working in school  
715 districts with higher shares of students who are designated as low income as defined in said  
716 section 2 of said chapter 70; provided further, that not less than 45 days prior to the obligation of  
717 funds for the student loan repayment assistance program, the executive office of education shall  
718 submit a comprehensive program plan to the executive office for administration and finance, the  
719 joint committee on education and the house and senate committees on ways and means; and  
720 provided further, that funds from this item may be expended on a public awareness campaign on  
721 the student loan repayment assistance program.....\$5,100,000

722 *University of Massachusetts*

723 1596-2426 For the purposes of continuing the implementation of the public higher  
724 education endowment incentive and capital outlay contribution program established in section  
725 15E of chapter 15A of the General Laws to encourage private fundraising by the  
726 commonwealth’s public institutions of higher education for the endowments and capital outlay  
727 programs of those institutions including, but not limited to, endowed scholarship funds, endowed  
728 professorships, endowed STEM programming, endowed research positions, endowed  
729 programming in the arts and humanities, endowed funds to increase diversity and inclusion on  
730 public higher education campuses, endowed funds to increase persistence and completion rates,  
731 endowed funds to encourage innovative financial aid strategies including income-sharing

732 arrangements, endowed early college programs and such other purposes as the University of  
733 Massachusetts board of trustees shall determine to be consistent with system-wide and campus  
734 mission statements and with measurable goals and metrics tied to those missions; provided, that  
735 the board of higher education shall implement the program in a manner that ensures that each  
736 institution shall have equal opportunity to secure matching funds from this item; provided  
737 further, that not less than \$10,000,000 shall be allocated to the University of Massachusetts to  
738 support the endowments described above, established and held by The University of  
739 Massachusetts Foundation Inc.; provided further, that not later than September 1, 2026, the  
740 University of Massachusetts board of trustees shall issue a preliminary report on the initial  
741 allocation of matching dollars and any guidelines adopted for the distribution and use of such  
742 funding; and provided further, that the report shall be submitted to the house and senate  
743 committees on ways and means.....\$10,000,000

744 TRANSPORTATION

745 Massachusetts Department of Transportation

746 1596-2404 For programs to improve the Massachusetts Bay Transportation  
747 Authority's physical infrastructure; provided, that the authority shall consult with the executive  
748 office for administration and finance on the projects to be funded by this appropriation; provided  
749 further, that the authority prioritizes upgrades and deferred maintenance projects in the core  
750 subway system; and provided further, that not later than September 1, 2026, the authority shall  
751 submit a report to the house and senate committees on ways and means including, but not limited  
752 to: (i) the criteria used for distributing funds from this item; and (ii) a list and description of the  
753 projects funded through this item or planned to be funded through this item, including the

754 estimated cost for each project and the expected timeline for the completion of each  
755 project..... \$60,000,000

756           1596-2405     For a reserve to implement a low-income reduced fare program under the  
757 Massachusetts Bay Transportation Authority for riders of all modes with low-incomes; provided,  
758 that funds from this item may be expended on uses including, but not limited to: (i) replacement  
759 of foregone fare revenues; (ii) operating and administrative costs relating to the program; (iii)  
760 data and technology improvements, systems integration and support; and (iv) community  
761 engagement; provided further, that prior to expending funds from this item, the authority shall  
762 submit a proposed plan for implementing a low-income reduced fare program to the secretary of  
763 transportation for the approval of the secretary; and provided further, that not later than  
764 December 30, 2026, the authority shall submit a report detailing the expenditures from this item  
765 including rider enrollment in the low-income reduced fare program as of October 31, 2026, to  
766 the secretary of transportation, the joint committee on transportation and the house and senate  
767 committees on ways and means.....\$20,000,000

768           1596-2505     For an operating transfer to the Massachusetts Transportation Trust Fund  
769 established in section 4 of chapter 6C of the General Laws for a program to support grants for  
770 workforce and training initiatives at regional transit authorities and support transit improvements  
771 across the commonwealth; provided, that the Massachusetts Department of Transportation shall  
772 oversee the distribution of grants under this item; and provided further, that not later than  
773 September 1, 2026, the department shall submit a report to the joint committee on transportation  
774 and the house and senate committees on ways and means that shall include, but not be limited to:  
775 (i) the grant criteria used to determine awards; (ii) a list of grant recipients, including the

776 amounts received by each recipient; and (iii) a description of the specific uses by each  
777 recipient..... \$25,000,000

778           1596-2507    For one-time transportation projects; provided, that not less than \$250,000  
779 shall be expended for parking lot safety improvements at Medway Burke Memorial School;  
780 provided further, that not less than \$50,000 shall be expended for road repair projects in the town  
781 of Shrewsbury; provided further, that not less than \$275,000 shall be expended to BAGLY, Inc.,  
782 to support transportation costs for AGLY Network and allied organization youth to increase  
783 access to services, meetings and community events; provided further, that not less than \$75,000  
784 shall be expended to improve pedestrian safety and access to local businesses on state highway  
785 route 38 at Billings Avenue in the city of Medford; provided further, that not less than \$50,000  
786 shall be expended for solar powered lighting for the West Revere section of the Northern Strand  
787 Walking Path; provided further, that not less than \$150,000 shall be expended to support capital  
788 and operating needs of the daily Brookline Senior Center-Brookline Teen Center shuttle service;  
789 provided further, that not less than \$50,000 shall be expended to the town of Royalston for the  
790 engineering of the King Street Bridge; provided further that not less than \$25,000 shall be  
791 expended to the town of Orange to support the East Main Street culvert repair project; provided  
792 further, that not less than \$25,000 shall be expended to the city of Greenfield to support the  
793 reconstruction and repair of Abercrombie Drive; provided further, that not less than \$25,000  
794 shall be expended to the town of Erving to support the expansion of Care Drive; provided  
795 further, that not less than \$100,000 shall be expended to the town of Scituate for repair,  
796 resurfacing and other improvements to Jericho road; provided further, that not less than \$50,000  
797 shall be expended to the town of Westborough for public roadway and sidewalk improvements;  
798 provided further, that not less than \$50,000 shall be expended to the town of Southborough for

799 public roadway and sidewalk improvements; provided further, that not less than \$300,000 shall  
800 be expended to the Massachusetts Department of Transportation for public safety and  
801 beautification efforts on the Causeway street base side of the Bill Russell Bridge; provided  
802 further, that not less than \$50,000 shall be expended to the town of Northborough for public  
803 roadway and sidewalk improvements; provided further, that not less than \$100,000 shall be  
804 expended for road and curb improvements in the city of Fitchburg to accommodate a  
805 Massachusetts Department of Transportation detour; provided further, that not less than \$50,000  
806 shall be expended for the city of Worcester to repair the Belmont Street pedestrian bridge;  
807 provided further, that not less than \$300,000 shall be expended for redesign and reconstruction  
808 initiatives at Everett Square in the city of Everett; provided further, that not less than \$75,000  
809 shall be expended to the town of Lunenburg to replace Bridge No. L-17-003 on Flat Hill road;  
810 provided further, that not less than \$75,000 shall be expended to the city of Attleboro for  
811 resurfacing route 152 from Dodgeville ridge to the town of Seekonk town line; provided further,  
812 that not less than \$200,000 shall be expended to the city of Worcester for reconfiguration and  
813 safety improvements at the intersection of Richards street and Cambridge street; provided  
814 further, that not less than \$100,000 shall be expended to the city of Malden for traffic signal  
815 repairs and improvements; provided further, that not less than \$25,000 shall be expended to the  
816 town of Lancaster for sidewalk installation along Narrow Lane; provided further, that not less  
817 than \$25,000 shall be expended to the town of Berlin to repair and rehabilitate the culvert on  
818 Randall Road and for structural repairs to the Linden Street bridge; provided further, that not less  
819 than \$25,000 shall be expended to the town of Sterling for the rehabilitation of Greenland road;  
820 provided further, that not less than \$200,000 shall be expended to the city of Malden for  
821 streetscape and intersection safety improvements; provided further, that not less than \$75,000

822 shall be expended for public safety improvements at the bridge on Norfolk Street in the city of  
823 Boston; provided further, that not less than \$250,000 shall be expended for NeighborHealth  
824 Corporation for medically necessary patient transportation and home meal delivery services to  
825 seniors participating in Neighborhood PACE; provided further, that not less than \$25,000 shall  
826 be expended to the town of Groton to install rapid flashing beacons to improve pedestrian safety  
827 on Main Street; provided further, that not less than \$750,000 shall be expended to the city of  
828 Boston for street operations; provided further, that not less than \$75,000 shall be expended to the  
829 town of Leicester to administer the senior medical rides program in partnership with the  
830 Worcester Regional Transit Authority; provided further, that not less than \$300,000 shall be  
831 expended for the MetroWest Regional Transit Authority to continue and expand microtransit  
832 services; provided further, that not less than \$75,000 shall be expended to the city of Worcester  
833 for the Webster Square corridor renovation; provided further, that not less than \$80,000 shall be  
834 expended to the city of Haverhill for the installation of rapid flashing beacons to address  
835 pedestrian safety; provided further, that not less than \$20,000 shall be expended to the city of  
836 Peabody for a traffic study of Margin Street from the border of the town of Danvers to the border  
837 of the city of Salem; provided further, that not less than \$100,000 shall be expended to the city of  
838 Peabody for sidewalk repairs and improvements; provided further, that not less than \$150,000  
839 shall be expended to the city of Boston for replacement public safety lighting in the Brighton  
840 neighborhood in the city of Boston; provided further, that not less than \$200,000 shall be  
841 expended for the town of Marlborough non-profit Employment Options Clubhouse to replace  
842 vans aging out of service in order to transport clients in mental health recovery to and from  
843 appointments and employment-related activities; provided further, that not less than \$150,000  
844 shall be expended to Merrimack Valley Transit (MeVa) to support an optimization study for

845 demand response paratransit service; provided further, that not less than \$500,000 shall be  
846 expended for transportation safety improvements in the city of Brockton and to upgrade  
847 Brockton Public Works Department's snow equipment; provided further, that not less than  
848 \$50,000 shall be expended to the town of Kingston for the final design and planning of the traffic  
849 project at Route 3 and Route 3A; provided further, that not less than \$20,000 shall be expended  
850 to the town of Hamilton to complete a missing sidewalk project along Highland Street; provided  
851 further, that not less than \$100,000 shall be expended for roadway and sidewalk improvements in  
852 the New Boston Street Bridge area in the city of Woburn; provided further, that not less than  
853 \$25,000 shall be expended for the town of Reading for the procurement of a passenger van or  
854 bus to provide shuttle transportation services; provided further, that not less than \$100,000 shall  
855 be expended for the transportation improvements in the city known as the town of Braintree;  
856 provided further, that not less than \$50,000 shall be expended for the pavement resurfacing of  
857 North Avenue in the town of Wakefield; provided further, that not less than \$20,000 shall be  
858 expended for a traffic study of the Lincoln Elementary School area in the city of Melrose;  
859 provided further, that not less than \$30,000 shall be expended for the city of Melrose for the  
860 procurement of traffic safety equipment and signage; provided further, that not less than  
861 \$100,000 shall be expended for transportation improvements in the town of Holbrook; provided  
862 further, that not less than \$50,000 shall be expended for the repairs on Lynnfield Street in the  
863 city of Lynn; provided further, that not less than \$25,000 shall be expended for traffic safety  
864 measures with speed calming resources to create more safe and accessible pedestrian paths along  
865 the Beachmont and Wonderland corridor; provided further, that not less than \$100,000 shall be  
866 expended for UMass Dartmouth to expand the intercampus and off campus shuttle service  
867 including, but not limited to, transportation to and from the UMass Dartmouth campus to the

868 New Bedford and Fall River commuter rail stations; provided further, that not less than \$25,000  
869 shall be expended to the town of Bourne for public roadway and sidewalk improvements;  
870 provided further, that not less than \$20,000 shall be expended to the town of Ipswich for  
871 pedestrian improvements along bridges and roads; provided further, that not less than \$50,000  
872 shall be expended to the town of Arlington for pedestrian safety improvements; provided further,  
873 that not less than \$250,000 shall be expended for bulkhead and berth upgrades at Foss Marine  
874 Terminal in New Bedford to support multi-purpose marine transportation and cargo uses;  
875 provided further, that not less than \$250,000 shall be expended to the town of Andover to  
876 support improvements to the Essex Street Corridor; provided further, that not less than \$250,000  
877 shall be expended to the city of Lawrence for construction and rehabilitation initiatives for the  
878 Daisy Street Bridge; provided further, that not less than \$25,000 shall be expended to the town of  
879 Duxbury for repairs and maintenance for Powder Point Bridge; provided further, that not less  
880 than \$75,000 shall be expended to facilitate the design for the Main Street and North Main Street  
881 road project; provided further, that not less than \$20,000 shall be expended to the town of  
882 Rowley for pedestrian improvements along roads; provided further, that not less than \$100,000  
883 shall be expended for FAA-compliant safety improvements at Norwood Regional Airport;  
884 provided further, that not less than \$25,000 shall be expended for the senior taxi program in the  
885 city of Somerville; provided further, that not less than \$25,000 shall be expended to the town of  
886 Chelmsford for design improvements to Chelmsford center traffic signalization; provided  
887 further, that not less than \$250,000 shall be expended to the town of Stoneham for town wide  
888 pedestrian improvements and sidewalk construction and repairs; provided further, that not less  
889 than \$350,000 shall be expended to Westmass Area Development Corporation to support  
890 multimodal transportation and access improvements, including pedestrian and bicycle access,

891 internal circulation, connectivity and supporting infrastructure, to advance transit-oriented and  
892 walkable redevelopment at Ludlow Mills; provided further, that not less than \$50,000 shall be  
893 expended for safety improvements at the Pendergast Circle on route 1 in Norwood; provided  
894 further, that not less than \$20,000 shall be expended for the purchase and installation of roadway  
895 safety signage in the town of West Boylston; provided further, that not less than \$20,000 shall be  
896 expended to the town of Topsfield for roadway and directional signage; provided further, that not  
897 less than \$165,000 shall be expended to the Dismas House for the Dismas Family Farm program  
898 and the purchase of a new EV van; provided further, that not less than \$50,000 shall be expended  
899 for the sidewalk improvement in the town of Belmont; provided further, that not less than  
900 \$75,000 shall be expended for the Community Path in the town of Belmont; provided further,  
901 that not less than \$100,000 shall be expended as a grant to Southcoast Health for a community  
902 wellness program vehicle to provide more robust services to community members who face  
903 barriers to transportation and other social drivers of healthcare access in Bristol County;  
904 provided further, that not less than \$25,000 shall be expended for the dog park on 348 Main  
905 Street in the town of Acton; provided further, that not less than \$300,000 shall be expended to  
906 the Massachusetts Bay Transportation Authority for sound mitigation at Wellesley Square  
907 Station in the town of Wellesley; provided further, that not less than \$25,000 shall be expended  
908 to the city of Salem to maintain the Salem Skipper micro transit program's expanded regional  
909 service areas in Beverly and Danvers; provided further, that not less than \$50,000 shall be  
910 expended for culturally informed transportation infrastructure along Adams Street in Nonantum  
911 in the city of Newton; provided further, that not less than \$300,000 shall be expended to the town  
912 of Wellesley for redesign of the Weston Road corridor, including the Linden street and Central  
913 street bottleneck and the state highway route 9 interchange; provided further, that not less than

914 \$50,000 shall be expended for the city of Chelsea to purchase a van or bus to provide shuttle  
915 service; and provided further, that not less than \$25,000 shall be expended for Flerra Meadows  
916 ADA costs related to its playground in the town of Boxborough..... \$9,090,000

917           1596-2521     For an operating transfer to the Massachusetts Transportation Trust Fund  
918 established in section 4 of chapter 6C of the General Laws for a program to support  
919 improvements to water transportation infrastructure across the commonwealth; provided, that not  
920 less than \$1,650,000 shall be expended for the Massachusetts Bay Transportation Authority to  
921 operate ferry service between Lewis Wharf Mall in East Boston and Long Wharf in the North  
922 End; provided further, that the authority shall report on the number of passengers who utilize  
923 said service to the house and senate committees on ways and means not later than March 31,  
924 2027..... \$10,000,000

925           1596-2612     For an operating transfer to the Massachusetts Bay Transportation  
926 Authority to replenish the Massachusetts Bay Transportation Authority deficiency fund;  
927 provided, that the Massachusetts Bay Transportation Authority shall notify the Massachusetts  
928 Department of Transportation, the executive office for administration and finance, the joint  
929 committee on transportation and the house and senate committees on ways and means not less  
930 than 30 days in advance when funding will be withdrawn from the Massachusetts Bay  
931 Transportation Authority deficiency fund; provided further, that not later than June 30, 2026, the  
932 Massachusetts Bay Transportation Authority shall submit a written deficiency fund policy to the  
933 Massachusetts Department of Transportation, the executive office for administration and finance,  
934 the joint committee on transportation and the house and senate committees on ways and means;  
935 provided further, funds shall be expended for commuter rail service; and provided further, that  
936 funds may be expended for rider affordability initiatives and pilots that encourage ridership,

937 improving value for riders and passholders and support and encourage participation in the  
938 income-eligible reduced fare program..... \$525,000,000

939           1596-2613     For an operating transfer to the Massachusetts Transportation Trust Fund  
940 established in section 4 of chapter 6C of the General Laws to create a workforce pipeline  
941 including, but not limited to, civil engineers and to support capital project delivery initiatives  
942 within the highway division and rail and transit division to support for capital improvements,  
943 resilient infrastructure, technical and related assistance to municipalities and to enhance  
944 transportation capital project delivery across the commonwealth.....\$30,000,000

945           1596-2614     For a reserve to support sustainable aviation fuel to accelerate the  
946 deployment and use of lower-carbon aviation fuels and strengthen the commonwealth’s clean  
947 energy economy; provided, that priority shall be given to projects that reduce greenhouse gas  
948 emissions, advance in-state economic development and align with the commonwealth’s climate  
949 and clean transportation goals; and provided further, that the department of revenue shall notify  
950 the executive office for administration and finance, the joint committee on transportation and  
951 house and senate committees on ways and means not less than 30 days after funding is  
952 withdrawn to reimburse municipalities under section 29..... \$30,000,000

953           SECTION 3. Section 2 of chapter 22D of the General Laws, as appearing in the 2024  
954 Official Edition, is hereby amended by inserting after the word “teams”, in line 11, the following  
955 words:- , including the joint hazard incident response team which shall be composed of  
956 hazardous materials technicians designated by the marshal and members of the Massachusetts  
957 state police bomb squad designated by the colonel of the department of state police.

958 SECTION 4. Paragraph (c) of section 1 of chapter 62 of the General Laws, as so  
959 appearing, is hereby amended by inserting after the word “408(q)”, in line 10, the following  
960 words:- ; provided, that for purposes of section 1400Z, the term “qualified opportunity zone”  
961 shall mean an area located entirely within the commonwealth that is designated as a qualified  
962 opportunity zone under said section 1400Z-2; and provided further, that “Code” shall not include  
963 reference to any individual amendments to the Internal Revenue Code pursuant to section 90 of  
964 chapter 62C.

965 SECTION 5. Paragraph (1) of subsection (d) of section 2 of said chapter 62, as so  
966 appearing, is hereby amended by adding the following 2 subparagraphs:-

967 (R) For taxable years beginning on or after January 1, 2022, the deductions allowed by  
968 section 70302(f) of Pub. L. 119-21.

969 (S) For taxable years beginning on or after January 1, 2025 and before January 1, 2026,  
970 the deductions allowed by section 174A of the Code.

971 SECTION 6. Said paragraph (1) of said subsection (d) of said section 2 of said chapter  
972 62, as so appearing, is hereby further amended by adding the following subparagraph:-

973 (T) For taxable years beginning on or after January 1, 2026, the deductions allowed by  
974 section 174A of the Code.

975 SECTION 7. Section 6 of said chapter 62, as so appearing, is hereby amended by adding  
976 the following subsection:-

977 (jj)(1) As used in this subsection, the following words shall, unless the context clearly  
978 requires otherwise, have the following meanings:

979 “Farm business”, any trade or business located in the commonwealth that is not a  
980 business corporation subject to the excise under chapter 63 and that is engaged in the business of  
981 farming as defined in section 1A of chapter 128.

982 “Nonprofit food distribution organization”, an entity located in the commonwealth that is  
983 exempt from taxation under section 501(c)(3) of the Code, as amended or renumbered, and  
984 organized with a purpose of providing food donations or selling food at a charge sufficient only  
985 to cover the cost of handling such food.

986 (2) A farm business that donates food, meals or crops grown, manufactured, packaged or  
987 prepared by the farm business to a nonprofit food distribution organization shall be allowed a  
988 refundable credit against the liability imposed by this chapter for the taxable year of the  
989 donation. The credit shall be equal to the fair market value of the food, meals or crops donated  
990 by the farm business during the taxable year but not to exceed an aggregate credit of \$5,000  
991 annually; provided, however, that the farm business shall not have claimed a federal or state tax  
992 deduction for the same food, meals or crops donated by said farm business during the same  
993 taxable year.

994 (3) If the amount of the credit allowed under this subsection exceeds the taxpayer’s  
995 liability, the commissioner of revenue shall treat such excess as an overpayment and shall pay  
996 the taxpayer 100 per cent of the amount of such excess, without interest. No credit provided for  
997 under this subsection shall be transferable or shall carry over into a subsequent tax year.

998 (4) A credit shall be allowed under this subsection only if the donated food, meals or  
999 crops are distributed or served by the nonprofit food distribution organization without charge or  
1000 at a charge sufficient only to cover the cost of handling such food and are not: (i) used by the

1001 nonprofit food distribution organization as consideration for services performed or personal  
1002 property purchased; or (ii) sold by the nonprofit food distribution organization at a charge in  
1003 excess of the organization's cost of handling the food, meals or crops.

1004 (5) To claim any credit under this subsection, the farm business shall attach to the farm  
1005 business's income tax return, for each donation, a written certification that identifies the  
1006 nonprofit food distribution organization, the date of the donation, the amount of food donated  
1007 and the fair market value of the food, meals or crops donated.

1008 (6) The commissioner of revenue, in consultation with the commissioner of agricultural  
1009 resources, shall promulgate regulations necessary for the implementation, administration and  
1010 enforcement of this subsection and section 38VV of chapter 63. The commissioner of revenue, in  
1011 consultation with the commissioner of agricultural resources, shall develop and publish a  
1012 standard form that eligible claimants under this subsection shall use to report the information  
1013 required for donations under paragraph (5).

1014 SECTION 8. Subsection (jj) of said section 6 of said chapter 62 is hereby repealed.

1015 SECTION 9. Chapter 62C of the General Laws is hereby amended by adding the  
1016 following section:-

1017 Section 90. (a) For the purposes of this section, the definition of "Code" in section 1 shall  
1018 not apply.

1019 (b) Except as provided in subsection (c), any individual amendment of the Internal  
1020 Revenue Code as would otherwise apply pursuant to chapter 62 or chapter 63, that would affect  
1021 the determination of Massachusetts gross income, Massachusetts deductions pursuant to said

1022 chapter 62, gross income pursuant to paragraph 3 of section 30 of said chapter 63 or net income  
1023 pursuant to paragraph 4 of said section 30 of said chapter 63 shall not apply to:

1024 (i) any taxable year that begins in the calendar year in which the amendment is enacted;  
1025 or

1026 (ii) any taxable year that precedes the calendar year in which the amendment is enacted.

1027 (c) Subsection (b) shall not apply to any individual amendment of the Internal Revenue  
1028 Code if the commissioner determines within 90 days after such amendment is enacted that the  
1029 impact to tax revenue collected pursuant to chapter 62 or chapter 63 is estimated to be less than  
1030 \$20,000,000 in lost or gained revenue based on a rolling 3 year average, adjusted for inflation as  
1031 provided by subsection (f) of section 1 of the Internal Revenue Code, as amended and in effect  
1032 for the taxable year, for:

1033 (i) the fiscal year that begins during the calendar year in which the amendment is enacted;  
1034 or

1035 (ii) any fiscal year that precedes the calendar year in which the amendment is enacted.

1036 (d) Not later than 30 days after any individual amendment to the Internal Revenue Code,  
1037 the commissioner shall submit to the house and senate committees on ways and means and post  
1038 to its website the estimated impact to tax revenue collected pursuant to chapter 62 and chapter 63  
1039 of enactment of such individual amendment.

1040 SECTION 10. Section 30 of chapter 63 of the General Laws, as appearing in the 2024  
1041 Official Edition, is hereby amended by striking out paragraph 3 and inserting in place thereof the  
1042 following paragraph:-

1043           3. “Gross income”, gross income as defined under the provisions of the federal Internal  
1044 Revenue Code, as amended and in effect for the taxable year, plus the interest from bonds, notes  
1045 and evidences of indebtedness of any state, including this commonwealth; provided, however,  
1046 that: (i) gross income of corporations taxable under section 38B shall, in addition to the  
1047 foregoing, include a deduction for losses from the sale or exchange of capital assets sustained  
1048 during the taxable year to the extent allowable by the federal Internal Revenue Code; (ii) for  
1049 purposes of applying section 1400Z-2 of the federal Internal Revenue Code, the term “qualified  
1050 opportunity zone” shall mean an area located entirely within the commonwealth that is  
1051 designated as a qualified opportunity zone under said section 1400Z-2; and (iii) any individual  
1052 federal Internal Revenue Code amendments as referenced in section 90 of chapter 62C shall have  
1053 no force or effect.

1054           SECTION 11. Said section 30 of said chapter 63, as so appearing, is hereby further  
1055 amended by inserting after the word “allowed”, in lines 32 and 33, the following words:- ; and  
1056 provided further, that any individual amendments to the Internal Revenue Code as referenced in  
1057 section 90 of chapter 62C shall have no force or effect.

1058           SECTION 12. Said section 30 of said chapter 63, as so appearing, is hereby further  
1059 amended by striking out, in lines 81 to 83, inclusive, the words “and (viii) the deductions  
1060 allowed by sections 245A, 250 and 965(c) of the Code” and inserting in place thereof the  
1061 following words:-

1062           (viii) the deductions allowed by sections 245A, 250 and 965(c) of the Code;

1063           (ix) for taxable years beginning on or after January 1, 2022, the deductions allowed by  
1064 section 70302(f) of Pub. L. 119-21; and

1065 (x) for taxable years beginning on or after January 1, 2025 and before January 1, 2026,  
1066 the deductions allowed by section 174A of the Code.

1067 SECTION 13. Said section 30 of said chapter 63 is hereby further amended by striking  
1068 out the words “and (x) for taxable years beginning on or after January 1, 2025 and before  
1069 January 1, 2026, the deductions allowed by section 174A of the Code”, inserted by section 12,  
1070 and inserting in place thereof the following words:-

1071 (x) for taxable years beginning on or after January 1, 2025 and before January 1, 2026,  
1072 the deductions allowed by section 174A of the Code; and

1073 (xi) for taxable years beginning on or after January 1, 2026, the deductions allowed by  
1074 section 174A of the Code.

1075 SECTION 14. Said chapter 63 is hereby further amended by inserting after section 38UU  
1076 the following section:-

1077 Section 38VV. (a) As used in this section, the following words shall, unless the context  
1078 clearly requires otherwise, have the following meanings:

1079 “Farm business”, any business corporation located in the commonwealth that is engaged  
1080 in the business of farming as defined in section 1A of chapter 128.

1081 “Nonprofit food distribution organization”, an entity located in the commonwealth that is  
1082 exempt from taxation under section 501(c)(3) of the Code, as amended or renumbered, and  
1083 organized with a purpose of providing food donations or selling food at a charge sufficient only  
1084 to cover the cost of handling such food.

1085 (b) A farm business that donates food, meals or crops grown, manufactured, packaged or  
1086 prepared by the farm business to a nonprofit food distribution organization shall be allowed a  
1087 refundable credit against the liability imposed by this chapter for the taxable year of the  
1088 donation. The credit shall be equal to the fair market value of the food, meals or crops donated  
1089 by the farm business during the taxable year but not to exceed an aggregate credit of \$5,000  
1090 annually; provided, however, that the farm business shall not have claimed a federal or state tax  
1091 deduction for the same food, meals or crops donated by said farm business during the same  
1092 taxable year.

1093 (c) If the amount of the credit allowed under this section exceeds the taxpayer's liability,  
1094 the commissioner of revenue shall treat such excess as an overpayment and shall pay the  
1095 taxpayer 100 per cent of the amount of such excess, without interest. No credit provided for  
1096 under this section shall be transferable or shall carry over into a subsequent tax year.

1097 (d) A credit shall be allowed under this section only if the donated food, meals or crops  
1098 are distributed or served by the nonprofit food distribution organization without charge or at a  
1099 charge sufficient only to cover the cost of handling such food and are not: (i) used by the  
1100 nonprofit food distribution organization as consideration for services performed or personal  
1101 property purchased; or (ii) sold by the nonprofit food distribution organization at a charge in  
1102 excess of the organization's cost of handling the food, meals or crops.

1103 (e) To claim any credit under this section, the farm business shall attach to the farm  
1104 business's income tax return, for each donation, a written certification that identifies the  
1105 nonprofit food distribution organization, the date of the donation, the amount of food donated  
1106 and the fair market value of the food, meals or crops donated.

1107 (f) The commissioner of revenue, in consultation with the commissioner of agricultural  
1108 resources, shall promulgate regulations necessary for the implementation, administration and  
1109 enforcement of this section and subsection (jj) of section 6 of chapter 62. The commissioner of  
1110 revenue, in consultation with the commissioner of agricultural resources, shall develop and  
1111 publish a standard form that eligible claimants under this section shall use to report the  
1112 information required for donations under subsection (e).

1113 SECTION 15. Section 38VV of said chapter 63 is hereby repealed.

1114 SECTION 16. The General Laws are hereby further amended by inserting after chapter  
1115 63D the following chapter:-

1116 Chapter 63E

1117 TAXATION OF PASS-THROUGH ENTITIES ON INCOME EXCEEDING SURTAX

1118 THRESHOLD

1119 Section 1. As used in this chapter, the following words shall, unless the context clearly  
1120 requires otherwise, have the following meanings:

1121 “Code”, as defined in section 1 of chapter 62.

1122 “Commissioner”, the commissioner of revenue.

1123 “Eligible pass-through entity”, an S corporation under section 1361 of the Code, a  
1124 partnership under section 7701 of the Code or a limited liability company that is treated as an S  
1125 corporation or partnership under said section 1361 of the Code or said section 7701 of the Code.

1126 “Qualified income taxable in Massachusetts”, the income of an eligible pass-through  
1127 entity determined under chapter 62 allocable to a qualified member and included in the qualified  
1128 member’s Massachusetts taxable income under said chapter 62; provided, however, that  
1129 qualified income taxable in Massachusetts shall be limited to the sum of the amounts by which  
1130 the amount allocated to each qualified member exceeds the surtax threshold pursuant to  
1131 subsection (d) of section 4 of chapter 62 .

1132 “Qualified member”, a shareholder of an S corporation or a partner in a partnership,  
1133 including a member of a limited liability company that is treated as an S corporation or  
1134 partnership under section 1361 of the Code or section 7701 of the Code, that is a natural person  
1135 or trust or estate subject to tax under section 10 of chapter 62; provided, however, that a qualified  
1136 member may be a resident, nonresident or a part-year resident; and provided further, that  
1137 “qualified member” shall not include such shareholder, partner or member whose allocable share  
1138 of income included in their Massachusetts taxable income under said chapter 62 does not exceed  
1139 the surtax threshold.

1140 Section 2. An eligible pass-through entity may elect to pay an excise on its qualified  
1141 income taxable in Massachusetts at a rate of 4 per cent. A qualified member of an electing  
1142 eligible pass-through entity shall be allowed a refundable credit against the tax imposed under  
1143 chapter 62. The credit shall be available to qualified members in an amount proportionate to each  
1144 qualified member’s share of the tax due and paid under this chapter by the eligible pass-through  
1145 entity multiplied by 0.9. The credit shall be available for the member’s taxable year in which the  
1146 electing eligible pass-through entity’s taxable year ends.

1147 Section 3. This chapter shall not apply to any taxable year for which the federal limitation  
1148 on the state and local tax deduction imposed by section 164(b)(6) of the Internal Revenue Code,  
1149 as amended and in effect for the applicable year, has expired or is otherwise not in effect.

1150 Section 4. The excise under this chapter shall be in addition to, and not in lieu of, any  
1151 other Massachusetts tax required to be paid, including tax imposed by chapter 62 or chapter 63.  
1152 The excise under this chapter shall be due and payable on the eligible pass-through entity's  
1153 original, timely filed return. A return that reports the excise shall be due at the same time as a  
1154 partnership information return or corporate excise return would be due for the entity under  
1155 chapter 62C. Nothing in this chapter shall alter any filing requirements for a qualified member  
1156 under said chapter 62C.

1157 Section 5. The collection and administration of the excise under this chapter shall be  
1158 governed by chapter 62C unless expressly provided otherwise in this chapter or in regulations  
1159 promulgated by the commissioner pursuant to this chapter.

1160 Section 6. The election under this chapter shall be made by the eligible pass-through  
1161 entity on an annual basis in a manner determined by the commissioner. All members of the  
1162 electing eligible pass-through entity shall be bound by the election. Once an election is made for  
1163 a particular year, the election shall not be revoked.

1164 Section 7. The commissioner shall promulgate regulations or guidance to administer this  
1165 chapter. The regulations or guidance may: (i) make the credit available to qualified members  
1166 with income from eligible pass-through entities that in turn have income from other eligible pass-  
1167 through entities; (ii) provide rules on the application of this chapter to eligible trusts and estates;

1168 and (iii) require estimated payments of the excise by electing eligible pass-through entities and  
1169 their qualified members in a manner consistent with chapter 62B.

1170 SECTION 17. Chapter 64J of the General Laws is hereby amended by inserting after  
1171 section 4 the following section:-

1172 Section 4A. (a) As used in this section, the following words shall, unless the context  
1173 clearly requires otherwise, have the following meanings:

1174 “CORSIA”, the Carbon Offsetting and Reduction Scheme for International Aviation.

1175 “Department”, the department of revenue.

1176 “Division”, the aeronautics division within the Massachusetts Department of  
1177 Transportation established in section 59 of chapter 6C.

1178 “Economic operator”, any entity involved in the production, processing, distribution,  
1179 trading or use of sustainable aviation fuel within the supply chain.

1180 “GHG emissions”, gases emitted into the atmosphere, either naturally or as a result of  
1181 human activities, which trap heat in the Earth’s atmosphere, including, but not limited to, CO2  
1182 emissions arising from the production, distribution and combustion of aviation fuel.

1183 “ICAO”, the International Civil Aviation Organization.

1184 “Person”, a natural person, corporation, association, partnership or other legal entity.

1185 “Proof of sustainability” or “POS”, a document issued by an economic operator that is  
1186 certified by at least 1 of the independent sustainability certification schemes approved through  
1187 the ICAO’s CORSIA, which confirms that a given batch of sustainable aviation fuel meets the

1188 requirements for sustainability and GHG emissions savings under the certification scheme or  
1189 regulation promulgated or sponsored by such organization for the purpose of compliance with  
1190 CORSIA.

1191 “Qualified mixture”, as defined in subsection (c) of section 40B of the Internal Revenue  
1192 Code.

1193 “Sustainable aviation fuel”, liquid fuel that: (i) consists of synthesized hydrocarbons and:  
1194 (A) meets the requirements of the ASTM International Standard D7566; and (B) when blended  
1195 with fossil fuel meets the provisions of ASTM International Standard D1655; (ii) is derived from  
1196 biomass resources, waste streams, renewable energy sources or gaseous carbon oxides; (iii) is  
1197 not derived from any palm derivatives; and (iv) for the fuel production pathway for the  
1198 sustainable aviation fuel, achieves at least a 50 per cent lifecycle greenhouse gas emissions  
1199 reduction in comparison with petroleum-based jet fuel, as determined by a test that shows: (1)  
1200 that the fuel production pathway achieves at least a 50 per cent reduction in GHG emissions  
1201 intensity relative to fossil jet fuel considering the attributional core lifecycle emissions and the  
1202 induced land use change values as determined through the lifecycle methodology for sustainable  
1203 aviation fuels adopted by the ICAO with the agreement of the United States; or (2) that the fuel  
1204 production pathway achieves at least a 50 per cent reduction in GHG emissions intensity relative  
1205 to fossil jet fuel considering the attributional core lifecycle emissions and the induced land use  
1206 change values as determined through the most recent version of Argonne National Laboratory’s  
1207 GREET model, inclusive of agricultural practices and carbon capture and sequestration.

1208 “Taxpayer”, a person subject to the excise imposed by this chapter.

1209           (b)(1) To defray the excise paid under this chapter, a taxpayer may be allowed a credit  
1210 against the excise imposed by this chapter in an amount equal to the product of the number of  
1211 gallons of sustainable aviation fuel included in a qualified mixture, multiplied by \$1.50 or such  
1212 other number that results from the calculation in paragraph (2), as documented on a POS  
1213 provided by the taxpayer, that the sustainable aviation fuel is purchased for use as fuel in an  
1214 aircraft departing from an airport in the commonwealth.

1215           (2) Subject to the limitation set forth in subsection (d), the amount of the credit per gallon  
1216 of sustainable aviation fuel allowed under this subsection shall increase by \$0.015 for each  
1217 additional 1 per cent reduction in life-cycle greenhouse gas emissions above 50 per cent, as  
1218 determined in the same manner as provided under clause (iv) of the definition of sustainable  
1219 aviation fuel; provided, however, that the maximum amount of the credit per gallon of  
1220 sustainable aviation fuel allowed under this section shall not exceed \$2.00 per gallon.

1221           (3) Nothing in this section shall limit the authority of the commissioner to make  
1222 adjustments to a taxpayer's liability upon audit or limit any other legal remedies available to the  
1223 commissioner or the commonwealth against said taxpayer.

1224           (c)(1) The division shall authorize the tax credits under this section, which shall be non-  
1225 refundable. A taxpayer entitled to a credit under this section for a tax period may carry over and  
1226 apply to its excise for any of the next succeeding 6 tax periods that portion, as reduced from  
1227 period to period, of its credit which exceeds its excise for the tax period. A taxpayer shall be  
1228 eligible for the credit established by this section if the taxpayer demonstrates to the division that  
1229 it has purchased sustainable aviation fuel for an aircraft departing from an airport in the  
1230 commonwealth. The division may recapture tax credits authorized to a taxpayer if after an

1231 investigation by the division, in consultation with the department, the division determines that  
1232 the taxpayer is in material noncompliance with this section. The division shall notify the  
1233 department of any such determination.

1234 (2) The total cumulative value of the tax credits authorized pursuant to this section shall  
1235 not exceed \$10,000,000 over a fiscal year. Any portion of the cap established in the preceding  
1236 sentence that is not authorized by the division during a fiscal year shall be added to the amount  
1237 the division may authorize in subsequent years.

1238 (d) The state treasurer shall, upon certification of the commissioner, reimburse a city or  
1239 town that has adopted this chapter in accordance with section 13 in an amount equal to the excise  
1240 that would have been due to that city or town but for the claiming of the credit established by this  
1241 section.

1242 (e) The division, in consultation with the commissioner, shall promulgate regulations and  
1243 forms necessary to implement this section.

1244 SECTION 18. Section 4A of said chapter 64J is hereby repealed.

1245 SECTION 19. Subsection (e) of section 16 of chapter 115 of the General Laws, as  
1246 appearing in the 2024 Official Edition, is hereby amended by adding the following sentence:- If  
1247 the secretary approves the board's vote on the veteran's status, then that determination shall be  
1248 the only proof required to show the veteran's character of discharge for any state program and  
1249 service.

1250 SECTION 20. Section 33 of chapter 148 of the General Laws, as so appearing, is hereby  
1251 amended by adding the following paragraph:-

1252           The marshal may provide support to law enforcement agencies through the use of the  
1253 joint hazard incident response team, within the department of fire services hazardous materials  
1254 response division, as established pursuant to section 2 of chapter 22D, for the purpose of  
1255 technical or operational assistance for incidents or events involving potential reactive or  
1256 energetic materials that may pose a risk to public health or safety. Any response action taken by  
1257 a municipal firefighter as a member of the joint hazard incident response team at the direction of  
1258 the marshal or their designee shall be deemed to have been taken on behalf of the department of  
1259 fire services and for the benefit of the commonwealth. Municipal firefighters who are members  
1260 of the joint hazard incident response team shall not be considered law enforcement officers and  
1261 shall not exercise police powers.

1262           SECTION 21. Section 6 of chapter 175M, as so appearing, is hereby amended by striking  
1263 out, in lines 22, 33 and 39, the figure “40”, each time it appears, and inserting in place thereof, in  
1264 each instance, the following figure:- 100.

1265           SECTION 22. Said section 6 of said chapter 175M, as so appearing, is hereby further  
1266 amended by striking out, in lines 25, 33 and 43, the figure “100”, each time it appears, and  
1267 inserting in place thereof, in each instance, the following figure:- 40.

1268           SECTION 23. Item 4513-1012 of section 2 of chapter 9 of the acts of 2025 is hereby  
1269 amended by striking out the figure “\$28,600,000”, each time it appears, and inserting in place  
1270 thereof, in each instance, the following figure:- \$29,200,000.

1271           SECTION 23A. Item 1599-6088 of section 2A of chapter 268 of the acts of 2022 is  
1272 hereby amended by striking out the words “for the airfield redevelopment” and inserting in place

1273 thereof the following words:- for redevelopment and infrastructure improvements along  
1274 Merrimack street.

1275 SECTION 23B. Section 86 of chapter 14 of the acts of 2025 is hereby amended by  
1276 striking out the words “December 31, 2025”, each time they appear, and inserting in place  
1277 thereof, in each instance, the following words:- July 31, 2026. SECTION 24. (a) The department  
1278 of revenue shall review, in anticipation of the 2026 ballot initiative entitled “25-18 Initiative  
1279 Petition for a Law Relative to Reducing the State Personal Income Tax Rate from 5% to 4%”  
1280 submitted for the 2026 biennial statewide election proposing to set the personal taxable income  
1281 at 4.67 per cent for tax year 2027, each law, rule or policy that couples the commonwealth with  
1282 the Internal Revenue Code to benefit corporate taxpayers and all corporate tax deductions or  
1283 credits that are allowed in the commonwealth, including, but not limited to, chapters 62 and 63  
1284 of the General Laws. The department of revenue shall identify for each corporate federal tax  
1285 deduction or credit the fiscal impact to the commonwealth. Not later than June 30, 2026, the  
1286 department shall post the information to its website and submit a report of said information to the  
1287 house and senate committees on ways means and the joint committee on revenue.

1288 (b) The executive office for administration and finance, in consultation with the  
1289 department of revenue, shall make recommendations on decoupling from specific corporate  
1290 federal tax deductions and credits in the commonwealth and any other laws, rules or policies that  
1291 provide corporate tax incentives to offset the loss of revenue to the commonwealth if the  
1292 personal taxable income tax is reduced to 4.67 per cent in tax year 2027 through said ballot  
1293 initiative. Not later than June 30, 2026, the department of revenue, in consultation with the  
1294 executive office for administration and finance, shall submit a report of the findings and

1295 recommendations to the house and senate committees on ways and means and the joint  
1296 committee on revenue.

1297 SECTION 25. (a) Notwithstanding paragraph (1) of subsection (d) of section 2 of chapter  
1298 62 of the General Laws and paragraph 4 of section 30 of chapter 63 of the General Laws, the  
1299 deduction allowed by section 174A of the Internal Revenue Code, as amended and in effect for  
1300 the current tax year, shall be disallowed for taxable years beginning in 2025; provided, that for  
1301 taxable years beginning on or after January 1, 2022 and before January 1, 2026, any research or  
1302 experimental expenditures paid or incurred for said taxable years shall be deducted as permitted  
1303 under section 174 of the Internal Revenue Code as in effect on July 3, 2025.

1304 (b) Notwithstanding paragraph (1) of subsection (d) of section 2 of chapter 62 of the  
1305 General Laws and paragraph 4 of section 30 of chapter 63 of the General Laws, the deduction  
1306 allowed by section 174A of the Internal Revenue Code, as amended and in effect for the current  
1307 tax year, shall be disallowed for all future taxable years if the 2026 ballot initiative entitled “25-  
1308 18 Initiative Petition for a Law Relative to Reducing the State Personal Income Tax Rate from  
1309 5% to 4%” submitted for the 2026 biennial statewide election proposing to set the personal  
1310 taxable income at 4.67 per cent for tax year 2027 passes until action by the general court to  
1311 authorize said deductions and the identification of an alternative revenue source to replace  
1312 revenue lost due to said ballot initiative; provided, that for taxable years beginning on or after  
1313 January 1, 2022 and all future taxable years, any research or experimental expenditures paid or  
1314 incurred for said taxable years shall be deducted as permitted under section 174 of the Internal  
1315 Revenue Code as in effect on July 3, 2025.

1316 SECTION 26. (a) Notwithstanding paragraph (1) of subsection (d) of section 2 of chapter  
1317 62 of the General Laws and paragraph 4 of section 30 of chapter 63 of the General Laws, the  
1318 following deductions shall be disallowed for taxable years beginning in 2025 and 2026: (i) the  
1319 deduction allowed by section 168(n) of the Internal Revenue Code, as amended and in effect for  
1320 the current tax year; (ii) the deduction described by section 179 of the Internal Revenue Code to  
1321 the extent it is increased by amendments to sections 179(b)(1) and 179(b)(2) of the Internal  
1322 Revenue Code inserted by section 70306 of Pub. L. 119-21; and (iii) the deduction described by  
1323 section 163(j) of the Internal Revenue Code to the extent that the definition of “adjusted taxable  
1324 income” is modified by an amendment to section 163(j)(8)(A)(v) of the Internal Revenue Code  
1325 inserted by section 70303 of Pub. L. 119-21.

1326 (b) Notwithstanding paragraph (1) of subsection (d) of section 2 of chapter 62 of the  
1327 General Laws and paragraph 4 of section 30 of chapter 63 of the General Laws, the following  
1328 deductions shall be disallowed for all future taxable years if the 2026 ballot initiative entitled  
1329 “25-18 Initiative Petition for a Law Relative to Reducing the State Personal Income Tax Rate  
1330 from 5% to 4%” submitted for the 2026 biennial statewide election proposing to set the personal  
1331 taxable income at 4.67 per cent for tax year 2027 passes until action by the general court to  
1332 authorize said deductions and the identification of an alternative revenue source to replace any  
1333 revenue lost due to said ballot initiative: (i) the deduction allowed by section 168(n) of the  
1334 Internal Revenue Code, as amended and in effect for the current tax year; (ii) the deduction  
1335 described by section 179 of the Internal Revenue Code to the extent it is increased by  
1336 amendments to sections 179(b)(1) and 179(b)(2) of the Internal Revenue Code inserted by  
1337 section 70306 of Pub. L. 119-21; and (iii) the deduction described by section 163(j) of the  
1338 Internal Revenue Code to the extent that the definition of “adjusted taxable income” is modified

1339 by an amendment to section 163(j)(8)(A)(v) of the Internal Revenue Code inserted by section  
1340 70303 of Pub. L. 119-21.

1341 SECTION 27. (a) Notwithstanding paragraph 3 of section 30 of chapter 63 of the General  
1342 Laws, a taxpayer shall, for taxable years beginning in 2025 or 2026, apply section 1400Z-2 of  
1343 the Internal Revenue Code as in effect for taxable years beginning prior to January 1, 2026.

1344 (b) Notwithstanding paragraph 3 of section 30 of chapter 63 of the General Laws, a  
1345 taxpayer shall, for all future taxable years if the 2026 ballot initiative entitled “25-18 Initiative  
1346 Petition for a Law Relative to Reducing the State Personal Income Tax Rate from 5% to 4%”  
1347 submitted for the 2026 biennial statewide election proposing to set the personal taxable income  
1348 at 4.67 per cent for tax year 2027 passes until action by the general court to authorize said tax  
1349 changes and the identification of an alternative revenue source to replace any revenue lost due to  
1350 said ballot initiative, apply section 1400Z-2 of the Internal Revenue Code as in effect for taxable  
1351 years beginning prior to January 1, 2026.

1352 SECTION 28. Notwithstanding any general or special law to the contrary, in fiscal year  
1353 2026, the comptroller shall transfer \$150,000,000 from the Education and Transportation  
1354 Innovation and Capital Fund established in section 2DDDDDD of chapter 29 of the General  
1355 Laws to the High-Quality Early Education & Care Affordability Fund established in section  
1356 2YYYYYY of said chapter 29.

1357 SECTION 29. Notwithstanding any general or special law to the contrary, the state  
1358 treasurer shall make reimbursements consistent with subsection (d) of section 4A of chapter 64J  
1359 of the General Laws and said reimbursements shall be drawn from reserve account 1596-2614,

1360 as established in section 2F, and shall be made at the same schedule as the distributions, credits  
1361 and payments required by section 12 of said chapter 64J.

1362 SECTION 30. Notwithstanding chapters 62B, 62C and 63B of the General Laws, interest  
1363 and penalties shall not be imposed on an underpayment or late payment of tax for taxable years  
1364 beginning in 2025 where a taxpayer filed a return with the commissioner of revenue for such  
1365 taxable years prior to enactment of this act that did not accord with sections 5, 12 and 25, and the  
1366 taxpayer files a subsequent return with the commissioner of revenue to adjust the previous return  
1367 to accord with said sections 5, 12 and 25 within 90 days of enactment of this act; provided, that  
1368 such underpayment or late payment of tax is due to reasonable cause and not due to willful  
1369 neglect, as determined by the commissioner; provided, however, that reasonable cause shall  
1370 include amendments to the Internal Revenue Code inserted by section 70302 of Pub. L. 119-21.  
1371 The commissioner shall publish guidance related to the underpayment or late payment of tax due  
1372 to amendments to the Internal Revenue Code inserted by section 70302 of Pub. L. 119-21 not  
1373 later than 30 days after the effective date of this act.

1374 SECTION 31. (a) Not later than 30 days after the effective date of this act, the executive  
1375 office of labor and workforce development, in consultation with the department of family and  
1376 medical leave, shall provide guidance related to the changes in sections 21 and 22 and the impact  
1377 for employers and employees in calendar year 2027, including, but not limited to, any  
1378 administrative adjustments that shall be taken by the department to ensure the overall balance of  
1379 employee and employer contribution levels remain unchanged while limiting the tax burdens on  
1380 employees. Said guidance shall be available on the department's website.

1381 (b) Not later than 30 days after making administrative adjustments to the annual  
1382 contribution rates for family and medical leave consistent with sections 21 and 22, the  
1383 department of family and medical leave shall notify the house and senate committees on ways  
1384 and means and the joint committee on labor and workforce development. Said notification shall  
1385 provide detailed information related to the adjustments that were made and any impacts to  
1386 employers and employees.

1387 SECTION 32. The salary adjustments and other economic benefits authorized by the  
1388 following collective bargaining agreements shall be effective for the purposes of section 7 of  
1389 chapter 150E of the General Laws:

1390 (1) the agreement between the Commonwealth of Massachusetts and the Massachusetts  
1391 Nurses Association (MNA), Unit 7;

1392 (2) the agreement between the Barnstable County Sheriff's Office (BCSO) and the  
1393 Barnstable County Correctional Officers Union (BCCOU), S1B;

1394 (3) the agreement between the Commonwealth of Massachusetts and the International  
1395 Association of Fire Fighters (IAFF), Local S-28 and S-29, Unit 11;

1396 (4) the agreement between the University of Massachusetts and the New England Police  
1397 Benevolent Association (NEPBA) Local 190, Amherst Campus, Unit A07;

1398 (5) the agreement between the Commonwealth of Massachusetts and the Coalition of  
1399 Public Safety, Unit 5;

1400 (6) the agreement between University of Massachusetts and the American Federation of  
1401 Teachers (AFT) Maintainers Local 6350, Dartmouth Campus, Unit D83;

1402 (7) the agreement between the University of Massachusetts and the Professional Staff  
1403 Union (PSU) Unit A, Amherst Campus, Unit A52 & Boston Campus, Unit B42;

1404 (8) the agreement between the University of Massachusetts and the American Federation  
1405 of Teachers Educational Services Unit (ESU) Professional Local 1895, Dartmouth Campus, Unit  
1406 D85; and

1407 (9) the agreement between the University of Massachusetts and the American Federation  
1408 of Teachers Faculty Federation Local 1895, Dartmouth Campus, Unit D80 & Unit D81.

1409 SECTION 33. Sections 4, 9 through 11, inclusive, and 16, 21 and 22 shall apply for  
1410 taxable years beginning on or after January 1, 2026.

1411 SECTION 34. Sections 5 and 12 shall apply for taxable years beginning on or after  
1412 January 1, 2025.

1413 SECTION 35. Sections 6 and 13 shall only apply for taxable years beginning on or after  
1414 January 1, 2026 if the 2026 ballot initiative entitled “25-18 Initiative Petition for a Law Relative  
1415 to Reducing the State Personal Income Tax Rate from 5% to 4%” submitted for the 2026  
1416 biennial statewide election proposing to set the personal taxable income at 4.67 per cent for tax  
1417 year 2027 passes; provided, however, that if the 2026 ballot initiative does not pass, said sections  
1418 6 and 13 shall not apply for said taxable years.

1419 SECTION 36. Sections 7 and 14 shall be effective for tax years ending on or after  
1420 December 31, 2026.

1421 SECTION 37. Sections 8 and 15 shall take effect on January 1, 2029.

1422 SECTION 38. Section 17 shall take effect for tax years beginning on or after July 1,  
1423 2026.

1424 SECTION 39. Section 18 shall take effect on June 30, 2029.