

HOUSE No. 5699

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, October 20, 2026.

The committee on Ways and Means, to whom was referred the message from Her Excellency the Governor submitting requests for making appropriations for the fiscal year 2026 to provide for supplementing certain existing appropriations and for certain other activities and projects (House, No. 5679) reports, in part, recommending that the accompanying bill (House, No. 5699) ought to pass [Total Appropriation: \$2,347,185,299.00].

For the committee,

AARON MICHLEWITZ.

HOUSE No. 5699

The Commonwealth of Massachusetts

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 purposes
6 and subject to the conditions specified in this act or in those appropriation acts, and subject to the
7 laws regulating the disbursement of public funds for the fiscal year ending June 30, 2026. These
8 sums shall be in addition to any amounts previously appropriated and made available for the

purposes of those items. These sums shall be made available through the fiscal year ending June 30, 2027.

SECTION 2.

DISTRICT ATTORNEYS

Suffolk District Attorney's Office

0340-0100 Suffolk District Attorney.....\$654,507

Northwestern District Attorney's Office

0340-0600 Northwestern District Attorney.....\$225,000

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Office of the Secretary

1595-6153 No Cost Call Trust Fund Transfer.....\$22,520,889

Department of Revenue

1233-1818 Marijuana Social Equity Municipal Payment\$725,000

Marijuana Regulation Fund ...100%

1233-2401 Chapter 40S Education Payments.....\$731,409

EXECUTIVE OFFICE OF VETERANS SERVICES

Massachusetts Veterans' Home at Holyoke

4190-0100 Veterans' Home in Holyoke Administration and Operations.....\$2,475,763

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

Department of Conservation and Recreation

2800-0501 DCR Seasonals\$230,000

2810-0100 State Parks and Recreation\$855,000

2820-2000 Streetlighting\$300,000

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

33	<i>Office of the Secretary</i>	
34	4000-0700 MassHealth Fee for Service Payments.....	\$1,802,124,837
35	<i>Department of Transitional Assistance</i>	
36	4400-0709 SNAP Error Rate Enhancements.....	\$7,356,048
37	<i>Department of Public Health</i>	
38	4512-0200 Bureau of Substance Addiction Services.....	\$14,071,288
39	4590-0915 Public Health Hospitals.....	\$9,820,526
40	4590-1503 Maternal and Child Health.....	\$2,000,000
41	<i>Department of Mental Health</i>	
42	5042-5000 Child and Adolescent Mental Health Services.....	\$250,000
43	EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES	
44	<i>Housing and Livable Communities</i>	
45	7004-0100 Operation of Homelessness Programs.....	\$8,181,007
46	7004-9315 Low-Income Housing Tax Credit Fee Retained Revenue.....	\$2,000,000
47	EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY	
48	<i>Office of the Chief Medical Examiner</i>	
49	8000-0105 Office of the Chief Medical Examiner.....	\$1,133,659
50	<i>Department of State Police</i>	
51	8100-0102 Troop F Retained Revenue.....	\$3,000,000
52	8100-1001 Department of State Police.....	\$5,350,000
53	8100-1004 State Police Crime Laboratory.....	\$2,881,350
54	<i>Military Division</i>	
55	8700-0001 Military Division.....	\$2,143,000
56	8700-1150 National Guard Tuition and Fee Waivers.....	\$2,500,000

Massachusetts Emergency Management Agency

8800-0001 Massachusetts Emergency Management Agency.....	\$9,470,266
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Department of Correction

8900-0001 Department of Correction Facility Operations.....	\$27,699,043
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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 Transitional Escrow Fund established in section 16 of chapter 76 of the acts of 2021, as amended by section 4 of chapter 98 of the acts of 2022, unless specifically designated otherwise in this section, for the several purposes and subject to the conditions specified in this section, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2026. Except as otherwise stated, these sums shall be made available through the fiscal year ending June 30, 2027.

MASSACHUSETTS DISTRICT ATTORNEYS' ASSOCIATION

0340-0403	For technology costs related to Massachusetts Criminal Procedure Rule 14 implementation and other technology costs; provided, that funds may be transferred to the district attorneys' offices for this purpose.....	\$1,750,000
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OFFICE OF THE ATTORNEY GENERAL

Victim and Witness Assistance Board

0840-2000	For victim services, including, but not limited to, grants for LGBTQIA+, immigrant and culturally specific populations in the commonwealth.....	\$13,825,550
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EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Reserves

1599-0065 For a reserve to support the costs to implement chapter 65 of the acts of 2026 and other operational needs at the cannabis control commission; provided, that the secretary of administration and finance may transfer funds from this item to state agencies as defined in section 1 of chapter 29 of the General Laws; and provided further, that funds shall be made available through the fiscal year ending June 30, 2028.....\$5,955,000

1599-0911	For a reserve to support public safety in the commonwealth.....	\$2,000,000
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87 1599-1623 For Baystate Health’s capital and infrastructure costs at Mercy Medical Center in the
88 city of Springfield.....\$10,000,000

89 1599-1725 For a reserve to support interest payments in accordance with the settlement agreement
90 entered into by the commonwealth and the United States Department of Labor on
91 January 17, 2025.....\$78,987,169

92 EXECUTIVE OFFICE OF EDUCATION

93 *Department of Early Education and Care*

94 3000-4448 For a reserve to support a reimbursement rate increase for subsidized early education
95 center-based and family child care providers in the fiscal year ending on June 30,
96 2027.....\$18,500,000

97 Education and Transportation Fund...100%

98 TRANSPORTATION

99 *Massachusetts Department of Transportation*

100 1596-2527 For the cost of snow and ice removal services incurred by the Massachusetts
101 Department of Transportation and the department of conservation and recreation;
102 provided, that funds in this item may be transferred to the Massachusetts Transportation
103 Trust Fund established in section 4 of chapter 6C of the General Laws; and provided
104 further, that funds in this item may be transferred to the department of conservation and
105 recreation.....\$159,800,000

106 Education and Transportation Fund...100%

107 SECTION 2C.I. For the purpose of making available in fiscal year 2027 balances of
108 appropriations which otherwise would revert on June 30, 2026, the unexpended balances of the
109 appropriations listed below, not to exceed the amount specified below for each item, are hereby
110 re-appropriated for the purposes of and subject to the conditions stated for the corresponding
111 item in section 2 or 2F of chapter 9 of the acts of 2025. However, for items which do not appear
112 in section 2 or 2F of the general appropriation act, the amounts in this section are re-appropriated
113 for the purposes of and subject to the conditions stated for the corresponding item in section 2 or
114 2A of this act or in prior appropriation acts. Amounts in this section are re-appropriated from the
115 fund or funds designated for the corresponding item in section 2 or 2F of said chapter 9;
116 provided, however, that for items which do not appear in section 2 or 2F of said chapter 9, the
117 amounts in this section are re-appropriated from the fund or funds designated for the
118 corresponding item in section 2 through 2F of this act or in prior appropriation acts. The
119 unexpended balance of each appropriation in the Massachusetts management accounting and
120 reporting system with a secretariat code of 01 or 17 is hereby re-appropriated for the purposes of
121 and subject to the conditions stated for the corresponding item in said section 2 of said chapter 9.

122 The sums reappropriated in this section shall be in addition to any amounts available for said
123 purposes.

124 JUDICIARY

125 *Board of Bar Examiners*

126 0321-0100 Board of Bar Examiners.....\$125,000

127 *Trial Court*

128 0339-1001 Commissioner of Probation.....\$3,581,000

129 OFFICE OF THE STATE AUDITOR

130 0710-0000 Office of the State Auditor Administration.....\$1,734,410

131 OFFICE OF THE CHILD ADVOCATE

132 0930-0101 Center on Child Wellbeing and Trauma.....\$700,000

133 OFFICE OF THE VETERAN ADVOCATE

134 0960-1000 Office of the Veteran Advocate.....\$90,480

135 CENTER FOR HEALTH INFORMATION AND ANALYSIS

136 4100-0060 Center for Health Information and Analysis.....\$401,000

137 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

138 *Reserves*

139 1599-4448 Collective Bargaining Contract Costs.....\$19,740,316

140 *Department of Revenue*

141 1233-2401 Chapter 40S Education Payments.....\$764,568

142 EXECUTIVE OFFICE OF TECHNOLOGY SERVICES AND SECURITY

143 1790-1700 Core Technology Services and Security.....\$1,686,073

144 EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

145 *Office of the Secretary*

146 2000-0100 Energy and Environmental Affairs Administration.....\$1,445,520

147	<i>Department of Public Utilities</i>	
148	2100-5694 Energy Facilities Siting Division.....	\$437,415
149	EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES	
150	<i>Office of the Secretary</i>	
151	1599-6903 Chapter 257 and Human Service Reserve.....	\$90,000,000
152	<i>Department of Public Health</i>	
153	4516-1000 State Laboratory and Infectious Disease Control Services.....	\$900,000
154	<i>Department of Mental Health</i>	
155	5011-0100 Department of Mental Health Administration and Operations.....	\$500,000
156	<i>Department of Transitional Assistance</i>	
157	4400-0709 SNAP Error Rate Enhancements.....	\$7,593,752
158	EXECUTIVE OFFICE OF VETERANS' SERVICES	
159	<i>Veterans' Services</i>	
160	1410-0010 Veterans' Services Administration and Operations.....	\$1,045,000
161	1410-0630 Agawam and Winchendon Veterans' Cemeteries.....	\$102,210
162	MASSACHUSETTS DEPARTMENT OF TRANSPORTATION	
163	1596-2401 Federal Matching Funds.....	\$15,900,000
164	1596-2406 Regional Transit Funding and Grants.....	\$4,344,812
165	EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES	
166	7004-0102 Homeless Individual Shelters.....	\$1,200,000
167	EXECUTIVE OFFICE OF EDUCATION	
168	<i>Department of Early Education and Care</i>	
169	3000-1000 Department of Early Education and Care.....	\$4,500,000
170	3000-1020 Quality Improvement.....	\$122,015

171 3000-7066 EEC Provider Higher Education Opportunities.....\$683,796

172 *Department of Elementary and Secondary Education*

173 7010-0005 Department of Elementary and Secondary Education.....\$119,004

174 7035-0001 Career and Technical Education Program.....\$601,671

175 1596-2422 School Meals.....\$4,186,359

176 *Department of Higher Education*

177 1596-2425 DHE Endowment Match.....\$1,000,000

178 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

179 *Department of State Police*

180 8100-0515 New State Police Class.....\$10,000,000

181 *Department of Fire Services*

182 8324-0000 Department of Fire Services Administration.....\$300,000

183 SECTION 2C.II. For the purpose of making available in fiscal year 2027 balances of
184 retained revenue and intragovernmental chargeback authorizations which otherwise would revert
185 on June 30, 2026, the unexpended balances of the authorizations listed below, not to exceed the
186 amount specified below for each item, are hereby re-authorized for the purposes of and subject to
187 the conditions stated for the corresponding item in sections 2 to 2F, inclusive, of chapter 9 of the
188 acts of 2025; provided, however, that for items which do not appear in said sections 2 to 2F of
189 said chapter 9, the amounts in this section are re-authorized for the purposes of and subject to the
190 conditions stated for the corresponding item in sections 2 to 2F, inclusive, of this act or in prior
191 appropriation acts. Amounts in this section are re-authorized from the fund or funds designated
192 for the corresponding item in sections 2 to 2F, inclusive, of the general appropriation act;
193 provided, however, that for items which do not appear in sections 2 to 2F, inclusive, of the
194 general appropriation act, the amounts in this section are re-authorized from the fund or funds
195 designated for the corresponding item in sections 2 to 2F, inclusive, of this act or in prior
196 appropriation acts. The sums re-authorized in this section shall be in addition to any amounts
197 available for those purposes.

198 EXECUTIVE OFFICE OF VETERANS SERVICES

199 *Veterans Services*

200 1410-0018 Agawam and Winchendon Cemeteries Retained Revenue.....\$550,000

EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT

Office of the Secretary

7002-0018 Chargeback for Economic Development IT Costs.....\$2,000,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

Department of Correction

8900-0021 Chargeback for Prison Industries and Farm Program.....\$635,000

SECTION 3. Chapter 6 of the General Laws is hereby amended by inserting after section 5 the following section:-

Section 5A. No constitutional officer shall knowingly spend or authorize the use of public funds of the commonwealth to allow a constitutional officer to appear in any advertisement or promotion using the constitutional officer's name, voice or likeness to establish recognition for the constitutional officer, including, but not limited to, television, radio, social media, billboards, road signs, stickers, decals or other signage; provided, however, that nothing in this section shall be construed to limit a constitutional officer's ability to provide information or awareness on programs offered in the commonwealth not related to establishing recognition of a constitutional officer's name, voice or likeness.

SECTION 4. Section 32 of chapter 9 of the General Laws is hereby repealed.

SECTION 5. Chapter 10 of the General Laws is hereby amended by striking out section 35, as appearing in the 2024 Official Edition, and inserting in place thereof the following section:-

Section 35. (a) There shall be established and set up on the books of the commonwealth a separate fund, to be known as the State Lottery and Gaming Fund. Said fund shall consist of all revenues received from the sale of lottery tickets or shares and all other monies credited or transferred thereto from any other fund or source pursuant to law.

(b) In order to provide local property tax relief and continue services at the local level, revenues of the lottery commission from sales pursuant to subsection (a) of section 25 shall be expended only for the following purposes:

(i) for the payment of prizes to the holders of winning lottery tickets or shares;

(ii) for the expenses of the commission in administering and operating the lottery, as certified by the secretary of administration and finance; provided, that the state treasurer shall transfer the certified amount to the General Fund for said purposes; and

(iii) for budgeted aid to cities and towns as provided in section 18C of chapter 58, subject to appropriation.

(c) In order to expand access to affordable, high-quality childcare, revenues of the lottery commission from sales pursuant to subsection (b) of section 25 shall be expended only for the following purposes:

(i) for the payment of prizes to the holders of winning lottery tickets or shares;

(ii) for the expenses of the commission in administering and operating the lottery; and

(iii) for the Early Education and Care Operational Grant Fund established in section 19 of chapter 15D, subject to appropriation.

(d) For the purposes of accommodating discrepancies between the receipt of revenues and related expenditures, the commission may incur expenses and the comptroller may certify for payment expenses incurred in anticipation of revenues.

SECTION 6. Section 78 of said chapter 10, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) As used in this section, the following words shall, unless the context clearly requires otherwise, have the following meanings:

“Active service in the armed forces”, shall not include active duty for training in the Army National Guard or Air National Guard or active duty for training as a reservist in the armed forces of the United States.

“Armed forces”, the United States Army, Army of the United States, Army Reserves, United States Navy, United States Naval Reserve, United States Marine Corps, United States Marine Corps Reserve, United States Coast Guard, United States Coast Guard Reserve, Army Nurse Corps, Navy Nurse Corps, United States Air Force, United States Air Force Reserve, United States Space Force, Air National Guard and Army National Guard and including women’s branches of said armed forces.

“Korean Emergency”, the period on or after June 25, 1950 to January 31, 1955.

“Persian Gulf War”, the period on or after August 2, 1990 to April 10, 1991.

“Vietnam Conflict”, the period on or after July 1, 1958 to May 17, 1975.

“World War II”, the period on or after September 16, 1940 to July 25, 1947.

SECTION 7. Said section 78 of said chapter 10, as so appearing, is hereby further amended by inserting after the word “served”, in line 17, the following words:- , or is currently serving,.

SECTION 8. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in lines 22 to 24, inclusive, the words “have been in the commonwealth for a period of not less than 6 months before the time of the person’s entry into the service” and inserting in place thereof the following words:- be in the commonwealth.

SECTION 9. Said section 78 of said chapter 10, as so appearing, is hereby further amended by inserting after the word “Medal”, in line 49, the following words:- , or equivalent Expeditionary Medal,.

SECTION 10. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in lines 55 to 57, inclusive, the words “have been in the commonwealth for a period of not less than 6 months immediately before the time of the person’s entry into service” and inserting in place thereof the following words:- be in the commonwealth.

SECTION 11. Subsection (b) of said section 78 of said chapter 10, as so appearing, is hereby amended by adding the following paragraph:-

(6) Upon application, as provided in this section and as specified in rules and regulations established by the state treasurer, there shall be allowed and paid out of the treasury of the commonwealth, without further appropriation, the sums specified in such rules and regulations to each person who has served in the armed forces of the United States in active service as part of World War II, the Korean Emergency, the Vietnam Conflict or the Persian Gulf War; provided, however, that the domicile of a person on account of whose service the application is filed shall be the commonwealth.

SECTION 12. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in line 68, the word “(i)” and inserting in place thereof the following word:- (ii).

SECTION 13. The first paragraph of subsection (e) of said section 78 of said chapter 10, as so appearing, is hereby amended by striking out the fifth and sixth sentences.

SECTION 14. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in line 105, the word “section” and inserting in place thereof the following word:- act.

SECTION 15. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in lines 111 and 112, the word “designed” and inserting in place thereof the following word:- designated.

SECTION 16. Said section 78 of said chapter 10, as so appearing, is hereby further amended by inserting after the word “service”, in line 123, the following words:- during the enlistment period.

SECTION 17. Section 7 of chapter 15D of the General Laws, as so appearing, is hereby amended by striking out, in lines 38 to 41, inclusive, the words “and all supported findings and pending investigations of abuse or neglect available through the department of children and families consistent with sections 51B, 51E, and 51F of chapter 119” and inserting in place thereof the following words:- all supported findings and pending investigations of abuse or neglect available through the department of children and families, consistent with sections 51B, 51E and 51F of chapter 119, and information contained in the registry established and maintained by the commission for the protection of persons with disabilities pursuant to section 15 of chapter 19C.

SECTION 18. Paragraph (ii) of subsection (a) of said section 7 of said chapter 15D, as so appearing, is hereby amended by adding the following sentence:- The department shall further obtain all information contained in the registry established and maintained by the commission for the protection of persons with disabilities pursuant to section 15 of chapter 19C.

SECTION 19. Section 27 of chapter 23 of the General Laws, as so appearing, is hereby amended by striking out, in lines 6 to 9, inclusive, the words “subsection (c) of section 32 of chapter 9 and provided to the executive office of labor and workforce development by the state

secretary pursuant to subsection (b) of said section 32 of said chapter 9” and inserting in place thereof the following words:- section 105E of chapter 149.

SECTION 20. Section 3 of chapter 23I of the General Laws is hereby amended by striking out, in lines 17 and 18, as so appearing, the words “a chief executive officer of a Massachusetts-based life sciences corporation that is”.

SECTION 21. Section 5 of chapter 23J of the General Laws, as so appearing, is hereby amended by striking out, in lines 10, 11 and 22, the words “August 15” and inserting in place thereof, in each instance, the following words:- January 30.

SECTION 22. Section 9A of said chapter 23J, as so appearing, is hereby amended by striking out, in lines 113 and 114, the words “or offshore wind organization” and inserting in place thereof the following words:- , offshore wind organization or an entity engaged in port infrastructure development or operation in support of the offshore wind industry.

SECTION 23. Section 59 of chapter 23K of the General Laws, as so appearing, is hereby amended by striking out, in line 29, the words “(c) of the second paragraph” and inserting in place thereof the following words:- (iii) of subsection (b).

SECTION 24. Section 63 of said chapter 23K, as so appearing, is hereby amended by striking out, in lines 10 and 11, the words “(c) of the second paragraph” and inserting in place thereof the following words:- (iii) of subsection (b).

SECTION 25. Chapter 26 of the General Laws is hereby amended by adding the following section:-

Section 13. (a) For the purposes of this section, “pharmacy benefit manager” shall have the same meaning as defined in section 1 of chapter 176Y.

(b) The commissioner of insurance may make and collect an assessment against pharmacy benefit managers licensed by the division of insurance pursuant to section 2 of chapter 176Y to pay for the expenses related to the regulation and oversight of pharmacy benefit managers, including, but not limited to: (i) defraying the cost of salaries of any financial analysts, licensing staff, market conduct specialists, attorneys, special investigators, staff with expertise in pharmacy and pharmaceutical processes, senior health researchers, administrative staff or any other staff as may be necessary, as determined by the commissioner; and (ii) compensating consultants, as necessary, retained by the commissioner. Said assessment shall be made at a rate sufficient to produce not less than \$1,000,000 annually. The assessment amounts shall be credited to the General Fund. The amount collected under this section shall be credited to the funds to which the appropriations for the division of insurance are charged.

(c) The assessment shall be allocated on a fair and reasonable basis among all pharmacy benefit managers licensed by the commissioner. The funds produced by said assessments shall be expended by the division, in addition to any other funds which may be appropriated, to assist in defraying the general operating expenses related to the regulation and oversight of pharmacy benefit managers and may be used to compensate consultants retained by the commissioner. A pharmacy benefit manager licensed by the commissioner shall pay the amount so assessed against it within 30 days after the date of the notice of assessment from the commissioner.

SECTION 26. Section 39R of chapter 30 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out, in lines 5 and 6, 12 and 13 and 60 and 61 the words “thirty-eight A½ to thirty-eight O, inclusive, of chapter seven” and inserting in place thereof, in each instance, the following words:- 44 to 57, inclusive, of chapter 7C.

SECTION 27. The first paragraph of subdivision (4) of section 16 of chapter 32 of the General Laws, as so appearing, is hereby amended by adding the following 6 sentences:- If the chair of the board determines that the volume of appeals has resulted in a backlog, the chair may, in writing, inform the attorney general, the public employee retirement administration commission and the governor of the backlog and the need for additional board members to address the backlog. If the backlog involves matters related to disability retirement or interim benefits, the chair may also, in writing, inform the secretary of health and human services. Upon notification by the chair of a backlog of appeals to the board, the attorney general, the public employee retirement administration commission, the governor and, if such backlog involves matters related to disability retirement or interim benefits, the secretary of health and human services, each shall, subject to availability of staffing, designate or appoint such number of additional members as determined by the chair, but not more than 4 additional members each; provided, however, that the public employee retirement administration commission shall designate or appoint additional members only to the extent necessary to address a backlog of cases that do not pertain to disability retirement or interim benefits. The secretary of health and human services may designate qualified staff from agencies within the executive office. The additional members shall be designated or appointed in the manner and ratio of the board itself to serve on the contributory retirement appeal board for not more than 3 years. The chair of the board shall organize such additional members into panels assigned to each matter pending before the contributory retirement appeal board, and a panel so organized shall be empowered to decide and resolve the appeal; provided, that each panel so organized shall consist of 3 members reflecting the membership of the board with a chair of the panel as determined by the chair of the board.

SECTION 28. Section 33 of chapter 36 of the General Laws, as so appearing, is hereby amended by striking out, in lines 7 to 8, inclusive, the words “Register: A sum equivalent to seventy-five per cent of the salary of an associate justice of the superior court.” and inserting in place thereof the following words:-

Register: A sum equivalent to the salary of the clerk of the superior court department for criminal business in the county of Suffolk.

SECTION 29. Section 1 of chapter 50 of the General Laws, as so appearing, is hereby amended by inserting after the definition of “Aldermen” the following definition:-

“Artificial intelligence” or “AI”, the capability of a computer system to perform tasks that normally require human intelligence, including, but not limited to, visual perception, speech recognition, content generation and decision-making.

SECTION 30. Said section 1 of said chapter 50, as so appearing, is hereby further amended by inserting after the definition of “Ballot labels” the following definition:-

“Candidate”, as defined in section 1 of chapter 55.

SECTION 31. Said section 1 of said chapter 50, as so appearing, is hereby further amended by inserting after the definition of “Federal act” the following definition:-

“Generative artificial intelligence”, artificial intelligence technology capable of creating content, including, but not limited to, text, audio, image or video based on patterns learned from large volumes of data rather than being explicitly programmed with rules.

SECTION 32. Said section 1 of said chapter 50, as so appearing, is hereby further amended by inserting after the definition of “Majority” the following 2 definitions:-

“Materially deceptive audio or visual media”, an image or audio or video recording concerning the safety or regular operations of an election or candidate’s appearance, speech or

conduct that has been fabricated or intentionally manipulated in a manner such that the image or audio or video recording would: (i) falsely appear to a reasonable person to be authentic; and (ii) cause a reasonable person to have a fundamentally different understanding or impression of the expressive content of such image or audio or video recording than that person would have if the person were hearing or seeing an unaltered, original image or audio or video recording.

“Materially deceptive election-related communication”, communication in any media, including, but not limited to, written, audio, visual or synthetic media, that contains verifiably false information regarding: (i) the date, time or place of an election; (ii) the requirements, methods and deadlines for voting; (iii) any certification related to an election; or (iv) the express endorsement of a candidate or ballot initiative by a political party, elected official, nonprofit organization or other person.

SECTION 33. Said section 1 of said chapter 50, as so appearing, is hereby further amended by inserting after the definition of “Official ballot” the following definition:-

“Person”, an individual, corporation, political committee, association, operation, firm, partnership, trust or other form of business or personal association.

SECTION 34. Said section 1 of said chapter 50, as so appearing, is hereby further amended by inserting after the definition of “State officer” the following definition:-

“Synthetic media”, audio or video content substantially produced by generative artificial intelligence.

SECTION 35. Chapter 56 of the General Laws is hereby amended by adding the following 2 sections:-

Section 70. (a) Any audio or video communication that: (i) is paid for by a candidate campaign committee, political action committee, political issues committee, political party or a

person using a contribution; (ii) is intended to influence voting for or against a candidate or ballot proposition in an election or primary; and (iii) contains synthetic media shall include: (1) at the beginning and end of the communication, the words “contains content generated by AI” in legible writing or, for audio-only communications, in a clearly spoken manner; and (2) for video communications, throughout the duration of each portion of the communication containing synthetic media, in legible writing, the words: (A) “This video content was generated by AI”, if the communication includes only video synthetic media; (B) “This audio content was generated by AI”, if the communication includes only audio synthetic media; or (C) “This content was generated by AI”, if the communication includes both video and audio synthetic media.

(b) A violation of this section shall be punished by a fine of not more than \$1,000.

Compliance with this section shall not exempt a person from civil or criminal liability for a violation of other applicable law.

(c) This section shall not apply to a radio or television broadcasting station, including, but not limited to, a cable or satellite television operator, programmer, producer or mobile application or streaming service when it is paid to broadcast materially deceptive audio or visual media or materially deceptive election-related communication.

Section 71. (a)(1) A person, candidate, campaign committee, political action committee, political issues committee, political party or other entity shall not, within 90 days of an election at which a candidate for elective office will appear on the ballot, distribute with actual malice materially deceptive audio or visual media: (i) depicting the candidate with the intent to injure the candidate’s reputation or deceive a voter into voting for or against the candidate; or (ii) concerning the safety or regular operations of an election intended to disrupt the integrity of the electoral process.

(2) A person, candidate, campaign committee, political action committee, political issues committee, political party or other entity shall not, within 90 days of an election at which a candidate for elective office will appear on the ballot, distribute with actual malice materially deceptive election-related communication with the intent to mislead voters as to the date, time or place of an election, the requirements, methods and deadlines for voting, any certification related to an election or the express endorsement of a candidate or ballot initiative by a political party, elected official, nonprofit organization or other person.

(b)(1) A candidate for elective office whose voice or likeness appears in a materially deceptive audio or visual media or person whose voice or likeness appears in a materially deceptive election-related communication distributed in violation of this section or the attorney general may seek injunctive or other equitable relief prohibiting the distribution of such audio or visual media.

(2) A candidate for elective office whose voice or likeness appears in a materially deceptive audio or visual media or person whose voice or likeness appears in a materially deceptive election-related communication distributed in violation of this section may bring an action for general or special damages against a person, candidate, campaign committee, political action committee, political issues committee, political party or other entity that distributed the materially deceptive audio or visual media or materially deceptive election-related communication. A court may also award a prevailing party reasonable attorney's fees and costs. This subsection shall not limit or preclude a plaintiff from securing or recovering any other available legal remedy.

(3) In any civil action alleging a violation of this section, the plaintiff shall bear the burden of establishing the violation through clear and convincing evidence.

(c)(1) This section shall not alter or negate any rights, obligations or immunities of an interactive service provider under 47 U.S.C. section 230.

(2) This section shall not apply to a radio or television broadcasting station, including, but not limited to, a cable or satellite television operator, programmer, producer or mobile application or streaming service that broadcasts materially deceptive audio or visual media or materially deceptive election-related communication prohibited by this section if: (i) part of a bona fide newscast, news interview, news documentary or on-the-spot coverage of bona fide news events; and (ii) the broadcast clearly acknowledges through content or a disclosure, in a manner that can be easily heard or read by the average listener or viewer, that there are questions about the authenticity of the materially deceptive audio or visual media or materially deceptive election-related communication.

(3) This section shall not apply to: (i) a radio or television broadcasting station, including, but not limited to, a cable or satellite television operator, programmer, producer or mobile application or streaming service when it is paid to broadcast materially deceptive audio or visual media or materially deceptive election-related communication; (ii) an internet website or a regularly published newspaper, magazine or other periodical of general circulation, including an internet or electronic publication, that routinely carries news and commentary of general interest, and that publishes materially deceptive audio or visual media or materially deceptive election-related communication prohibited by this section, if the publication clearly states that the materially deceptive audio or visual media or materially deceptive election-related communication does not accurately represent the speech or conduct of the candidate; or (iii) materially deceptive audio or visual media or materially deceptive election-related communication that constitute satire or parody.

SECTION 36. Subsection (b) of section 90 of chapter 62C of the General Laws, as appearing in section 13 of chapter 101 of the acts of 2026, is hereby amended by inserting after the word “income”, the first time it appears, the following words:- pursuant to said chapter 62.

SECTION 37. Said subsection (b) of said section 90 of said chapter 62C, as so appearing, is hereby further amended by inserting after the figure “62”, the second time it appears, the following words:- , gross income pursuant to section 1 of said chapter 63, net income pursuant to section 1 of said chapter 63.

SECTION 38. Section 1 of chapter 63 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting after the word “commonwealth”, in line 113, the following words:- ; provided, however, that: (i) for purposes of applying section 1400Z-2 of the Code, “qualified opportunity zone” shall mean an area located entirely within the commonwealth that is designated as a qualified opportunity zone under said section 1400Z-2; and (ii) any individual Code amendments as referenced in section 90 of chapter 62C shall have no force or effect.

SECTION 39. Said section 1 of said chapter 63, as so appearing, is hereby further amended by inserting after the word “year”, in line 173, the following words:- ; provided further, that any individual amendments to the Code as referenced in section 90 of chapter 62C shall have no force or effect.

SECTION 40. Said section 1 of said chapter 63, as so appearing, is hereby further amended by striking out, in lines 205 to 207, inclusive, the words “or (g) the deductions allowed by sections 245A, 250, and 965(c) of the Code” and inserting in place thereof the following words:-

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

519 (h) the deductions allowed by section 70302(f) of Pub. L. 119-21; or

520 (i) the deductions allowed by section 174A of the Code; provided, however, that any
521 research or experimental expenditures paid or incurred may be deducted as permitted under
522 section 174 of the Internal Revenue Code as in effect on July 3, 2025.

523 SECTION 41. Said section 1 of said chapter 63, as amended by section 40, is hereby
524 further amended by striking out clauses (g) to (i), inclusive, and inserting in place thereof the
525 following 2 clauses:-

526 (g) the deductions allowed by sections 245A, 250, and 965(c) of the Code; or

527 (h) the deductions allowed by section 70302(f) of Pub. L. 119-21.

528 SECTION 42. Section 7 of chapter 70B of the General Laws, as appearing in the 2024
529 Official Edition, is hereby amended by striking out, in line 3, the figure “\$1,200,000,000” and
530 inserting in place thereof the following figure:- \$1,400,000,000.

531 SECTION 43. Said section 7 of said chapter 70B, as so appearing, is hereby further
532 amended by adding the following paragraph:-

533 Notwithstanding the preceding paragraph, for each fiscal year starting in fiscal year 2027,
534 following the authority’s review of its financial health and audited financial statements, the
535 authority may vote to award additional grants up to 10 per cent over the limit set forth in this
536 section. The amount of any such additional grants shall be calculated separately and shall not
537 impact the calculation of the annual limit in subsequent fiscal years. The authority may
538 periodically adopt guidelines and policies related to the administration of the annual limit and
539 additional grants.

540 SECTION 44. Section 10 of said chapter 70B, as so appearing, is hereby amended by
541 striking out the first sentence and inserting in place thereof the following 2 sentences:- The grant

percentage for approved school projects shall be applied to eligible costs, as determined by the authority in accordance with this chapter and any applicable regulations, policies or procedures set forth by the authority to implement this chapter. Such grant percentage shall be calculated based on the following formula; provided, however, that no grant percentage shall be greater than 80 per cent, unless any such percentage reimbursement points in excess of 80 per cent are earned by an eligible applicant for achieving the standards necessary to be awarded incentive percentage points by the authority in accordance with paragraph (C) of subsection (a).

SECTION 45. Section 17 of said chapter 70B, as so appearing, is hereby amended by striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

(a) The authority shall submit an annual report to the governor, the house and senate committees on ways and means and the joint committee on education.

(b) The authority shall conduct a periodic survey of the cities, towns and regional school districts to determine the need for new school facility construction to meet demand. Such periodic surveys shall include a listing of each school building within the commonwealth, together with a description of its size, capacity, age and state of maintenance and whether such school is likely to require construction, enlargement, reconstruction, rehabilitation or improvement due to such factors, including, but not limited to, deterioration, anticipated increases in school-age population or lack of adequate facilities to meet educational standards. Upon completion, the authority shall make such periodic surveys publicly available and shall submit such periodic surveys to the governor, the house and senate committees on ways and means and the joint committee on education.

SECTION 46. Subsection (a1/2) of section 4 of chapter 94G of the General Laws is hereby amended by striking out clauses (xxxix) and (xl), as appearing in section 24 of chapter 65 of the acts of 2026, and inserting in place thereof the following 3 clauses:-

(xxxix) equivalency and conversion standards for marijuana products pursuant to subsection (a) of section 7; provided, however, that such standards shall consider potency and form;

(xl) criteria for determining whether a person or entity has direct or indirect control over a license pursuant to subsection (b) of section 16; and

(xli) procedures and criteria for issuing a registration card to a veteran pursuant to paragraph (2) of subsection (a) of section 2 of chapter 94I.

SECTION 47. Section 1 of chapter 94I of the General Laws is hereby amended by inserting after the word “sclerosis”, in line 23, as appearing in the 2024 Official Edition, the following words:- , post-traumatic stress disorder, a medical condition that produces chronic pain, opioid use disorder.

SECTION 48. Section 2 of said chapter 94I, as amended by section 46 of chapter 65 of the acts of 2026, is hereby further amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a)(1) The commission shall operate a medical use of marijuana program, which shall permit a qualifying patient with a debilitating medical condition to obtain a written or electronic certification from a healthcare professional with whom the patient has a bona fide healthcare professional-patient relationship to purchase medical use marijuana from a medical marijuana establishment. Upon issuance of a written certification from a healthcare professional, the commission shall issue a registration card to the qualifying patient. A medical marijuana

establishment licensed and authorized by the commission to deliver, sell or otherwise transfer medical use marijuana to consumers may sell medical use marijuana to a card holder.

(2) Notwithstanding paragraph (1), the commission may issue a registration card to a veteran receiving their health care at a federal Veterans Administration facility who provides official documentation from the federal Veterans Administration indicating a diagnosis of a debilitating medical condition; provided, that the commission shall not require a written or electronic certification from a healthcare professional.

SECTION 49. Section 72W of chapter 111 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting after the fifth paragraph the following paragraph:-

The department may, without a prior hearing, suspend or refuse to renew the certification of a nurses' aide who poses an immediate and serious threat to the public health, safety or welfare; provided, that a hearing shall be afforded to the nurses' aide, pursuant to chapter 30A, not later than 7 days after the department's action to determine whether such summary action was warranted.

SECTION 50. Section 72W½ of said chapter 111, as so appearing, is hereby amended by striking out subsection (g) and inserting in place thereof the following 2 subsections:-

(g) The department may, without a prior hearing, suspend or refuse to renew the certification of a certified medication aide who poses an immediate and serious threat to the public health, safety or welfare; provided, that a hearing shall be afforded to the certified medication aide, pursuant to chapter 30A, not later than 7 days after the department's action to determine whether such summary action was warranted.

(h) The department shall promulgate rules and regulations to carry out this section.

SECTION 51. Chapter 112 of the General Laws is hereby amended by inserting after section 61A the following section:-

Section 61B. A board of registration under the supervision of the department of public health may, without a prior hearing, suspend or refuse to renew the license of a licensee who poses an immediate and serious threat to the public health, safety or welfare; provided, that a hearing shall be afforded to the licensee, pursuant to chapter 30A, not later than 7 days after the board's action to determine whether such summary action was warranted.

SECTION 52. Subsection (c) of section 10AA of chapter 118E of the General Laws, as appearing in section 72 of chapter 137 of the acts of 2026, is hereby amended by inserting after the word "medications" the following words:- ; and provided further, that nothing in this subsection shall be construed to prohibit the division or any entity described in this subsection from requiring the prescribing health care provider to be enrolled with the division, including, but not limited to, as an ordering, referring or prescribing provider, or to otherwise meet applicable federal and state enrollment and screening requirements, to the extent necessary to comply with federal law and secure federal financial participation.

SECTION 53. Chapter 138 of the General Laws is hereby amended by striking out section 12E, inserted by section 1 of chapter 213 of the acts of 2026, and inserting in place thereof the following section:-

Section 12E. (a) For the purposes of this section, "licensed establishment" shall mean an establishment holding a license for the sale of alcoholic beverages to be drunk on the premises pursuant to this chapter.

(b)(1) Notwithstanding any general or special law to the contrary, the local licensing authority in a city or town that votes to authorize the granting of licenses for the sale of alcoholic

632 beverages may grant temporary licenses for the sale of alcoholic beverages to be drunk on the
633 premises to applicants that are nonprofit charitable corporations organized under chapter 180 and
634 registered with the non-profit organizations and public charities division of the office of the
635 attorney general.

636 (2) A temporary license shall describe the premises to which it applies and shall be
637 granted only for the premises that are the principal place of business or headquarters of the
638 nonprofit applicant and that are legally zoned to allow such sales or that are the premises of a
639 licensed establishment. The temporary license shall be valid for not more than 20 total days in a
640 calendar year. A holder of a temporary license under this subsection may conduct such sales
641 during the period for which the license was granted on any day and at any time permitted under
642 section 12 and may exercise such license rights on non-consecutive days during such period.

643 (3) Alcoholic beverages sold under this subsection may be donated at no charge to the
644 license holder by: (i) an individual; (ii) a person licensed to manufacture alcoholic beverages; or
645 (iii) a person licensed to sell alcoholic beverages at wholesale or retail pursuant to this chapter.
646 Any alcoholic beverages donated may be dispensed without compensation for the dispensing
647 services by: (A) employees or agents of the donor of such beverages; (B) employees of the
648 licensed establishment; or (C) employees of a management company approved by the
649 commission on the licensed premises, if applicable. All proceeds from such sales shall be used
650 for the license holder's charitable purpose.

651 (4) The fee for the temporary license shall not exceed the minimum fee provided for
652 holders of licenses to sell alcoholic beverages under section 14. The application procedures
653 under section 15A shall not apply to temporary licenses under this subsection; provided,

however, that a temporary license under this subsection may be granted by the local licensing authority according to the local procedures for granting licenses under section 14.

(c)(1) Notwithstanding any general or special law to the contrary, the local licensing authority in a city or town that votes to authorize the granting of licenses for the sale of alcoholic beverages may grant temporary licenses for the sale of alcoholic beverages to be drunk on the premises to joint applicants; provided, however, that at least 1 such joint applicant shall be a nonprofit charitable corporation organized under chapter 180 and registered with the non-profit organizations and public charities division of the office of the attorney general and a licensed establishment.

(2) A temporary license shall describe the premises to which it applies and shall be granted only for the premises of the joint applicant that is a licensed establishment. The temporary license shall be valid for not more than 20 total days in a calendar year. A holder of a temporary license under this subsection shall be permitted to conduct such sales during the period for which the license was granted on any day and at any time permitted under section 12 and may exercise such license rights on non-consecutive days during such period.

(3) Alcoholic beverages sold under this section may be donated at no charge to the license holder by: (i) an individual; (ii) a person licensed to manufacture alcoholic beverages; or (iii) a person licensed to sell alcoholic beverages at wholesale or retail pursuant to this chapter. Any alcoholic beverages donated may be dispensed without compensation for the dispensing services by: (A) employees or agents of the donor of such beverages; (B) employees of the licensed establishment; or (C) employees of a management company approved by the commission on the licensed premises. A majority of the proceeds from such sales shall be used for the charitable corporation license holder's charitable purposes.

(4) The fee for such temporary license shall not exceed the minimum fee provided for holders of licenses to sell alcoholic beverages at retail under section 14. The application procedures under section 15A shall not apply to such temporary licenses under this subsection; provided, however, that a temporary license under this section may be granted by the local licensing authority according to the local procedures for granting licenses under section 14.

SECTION 54. Said chapter 138 is hereby further amended by striking out section 14A, inserted by section 2 of said chapter 213, and inserting in place thereof the following section:-

Section 14A. (a) For the purposes of this section, “licensed establishment” shall mean: (i) an establishment holding a license pursuant to section 15; and (ii) an establishment holding a license for the sale of alcoholic beverages to be drunk on the premises pursuant to this chapter.

(b)(1) Notwithstanding any general or special law to the contrary, the licensing authority in any city or town that votes to authorize the sale of alcoholic beverages may grant licenses for the sale of alcoholic beverages at auctions not to be drunk on the premises to an applicant that is licensed as an auctioneer pursuant to chapter 100; provided, however, that such applicant shall have been licensed as an auctioneer for not less than 10 years.

(2) A license granted under this subsection shall describe the premises to which it applies and shall be granted only for the premises which are either the principal place of business or headquarters of the applicant and legally zoned to allow such sales or which are the premises of a licensed establishment.

(3) The fee for the license shall not exceed the minimum fee for holders of licenses under section 14. A holder of a license for the sale of alcoholic beverages at auctions may conduct any such auction during the period for which the license was granted on any day and at any time

permitted under section 12. Applications shall be granted by the licensing authority according to the local procedure for granting licenses under section 14.

(4) A licensee who holds a license under this subsection may provide, without charge, on-premises sample alcoholic beverages tastings for prospective customers if such beverages shall be available for sale at auction on those premises; provided, however, that no single serving of wine shall exceed 1 ounce, no single serving of malt beverages shall exceed 3 ounces and no single serving of distilled spirits shall exceed 1/4 of an ounce; and provided further, that the licensee shall control the dispensing of the alcoholic beverages.

(c)(1) The local licensing authority in a city or town that votes to authorize the granting of licenses for the sale of alcoholic beverages may grant temporary licenses for the sale of alcoholic beverages at auction not to be drunk on the premises to applicants that are nonprofit charitable corporations organized under chapter 180 and registered with the non-profit organizations and public charities division of the office of the attorney general.

(2) A temporary license shall describe the premises to which the license applies and shall be granted only for premises that are the principal place of business or headquarters of the applicant or a location owned or leased by the applicant from which the applicant regularly conducts business and which is legally zoned to allow such sales or which are the premises of a licensed establishment. A temporary license shall be valid for not more than 20 total days in a calendar year and a holder of a temporary license shall not be granted more than 5 such temporary licenses in a calendar year. A holder of a temporary license under this subsection may conduct such auctions during the period for which such license was granted on any day and at any time permitted under section 12 and may exercise such license rights on non-consecutive days during such period.

(3) Alcoholic beverages sold under this subsection may be donated at no charge to the license holder by: (i) an individual; (ii) a person licensed to manufacture alcoholic beverages; or (iii) a person licensed to sell alcoholic beverages at wholesale or retail pursuant to this chapter; provided, however, that all proceeds from such sales shall be used for the license holder's charitable purposes.

(4) The fee for a temporary license under this subsection shall not exceed the minimum fee provided for holders of licenses to sell alcoholic beverages at retail under section 14. The application procedures under section 15A shall not apply to temporary licenses under this subsection; provided, however, that a temporary license under this section may be granted by the local licensing authority according to the local procedures for the granting of licenses under section 14.

(d)(1) Notwithstanding any general or special law to the contrary, the local licensing authority in a city or town that votes to authorize the granting of licenses for the sale of alcoholic beverages may grant temporary licenses for the sale of alcoholic beverages at auctions not to be drunk on the premises to applicants that are licensees under section 15.

(2) A temporary license shall describe the premises to which it applies and shall be granted only for premises that are the principal place of business or headquarters of the applicant and which are legally zoned to allow such sales or which are the premises of a licensee under section 15. A temporary license shall be valid for not more than 20 total days in a calendar year and a holder of any such temporary license shall not be granted more than 2 such temporary licenses in a calendar year. A holder of a temporary license under this subsection shall be permitted to conduct such auctions during the period for which the license was granted on any

744 day and at any time permitted under said section 15 during such period and may exercise such
745 license rights on non-consecutive days during such period.

746 (3) The fee for the temporary license shall not exceed the minimum fee provided for
747 holders of licenses to sell alcoholic beverages at retail under section 14. The application
748 procedures under section 15A shall not apply to temporary licenses under this subsection;
749 provided, however, that a temporary license under this section may be granted by the local
750 licensing authority according to the local procedures for granting licenses under section 14.

751 (e)(1) Notwithstanding any general or special law to the contrary, the local licensing
752 authority in a city or town that votes to authorize the granting of licenses for the sale of an
753 alcoholic beverage may grant temporary licenses for the sale of alcoholic beverages at auction
754 not to be drunk on the premises to joint applicants; provided, however, that at least 1 such joint
755 applicant shall be a nonprofit charitable corporation organized under chapter 180 and registered
756 with the non-profit organizations and public charities division of the office of the attorney
757 general and a licensed establishment.

758 (2) A temporary license shall describe the premises to which it applies and shall be
759 granted only for the premises of the joint applicant that is a licensed establishment. A temporary
760 license shall be valid for not more than 20 total days in a calendar year and a holder of any such
761 temporary license shall not be granted more than 2 such licenses in a calendar year. A holder of a
762 temporary license under this subsection shall be permitted to conduct such sales during the
763 period for which the license was granted on any day and at any time permitted under section 12
764 during such period and may exercise such license rights on non-consecutive days during such
765 period.

(3) Alcoholic beverages sold under this subsection may be donated at no charge to the license holder by: (i) an individual; (ii) a person licensed to manufacture alcoholic beverages; or (iii) a person licensed to sell alcoholic beverages at wholesale or retail pursuant to this chapter. A majority of the proceeds from such sales shall be used for the charitable corporation license holder's charitable purposes.

(4) The fee for such temporary license shall not exceed the minimum fee provided for holders of licenses to sell alcoholic beverages at retail under section 14. The application procedures under section 15A shall not apply to such temporary licenses under this subsection; provided, however, that such temporary license granted under this subsection may be granted by the local licensing authority according to the local procedures for granting licenses under section 14.

SECTION 55. Said chapter 138 is hereby further amended by inserting after section 22A the following section:-

Section 22B. (a) Any parcel delivery service, general express or trucking business holding a permit issued pursuant to section 22 that delivers, carries or transports alcoholic beverages into the commonwealth for delivery to a person other than a holder of a license or permit issued under this chapter shall prepare and file monthly with the commission a report of all such alcoholic beverage shipments. The report shall be filed in a form prescribed by the commission and shall include: (i) the name and address of the consignor; (ii) the weight of the package shipped; (iii) the name and address of the consignee; (iv) the date of delivery; and (v) a unique tracking number for the shipment.

(b) A permit holder who knowingly violates this section or any of the rules and regulations of the commission for the administration and enforcement of this section shall be subject to permit suspension or revocation at the commission's discretion.

(c) The name and address of a consignee and the unique tracking numbers included in reports submitted pursuant to this section shall not be public records and shall be exempt from disclosure pursuant to clause Twenty-sixth of section 7 of chapter 4 and chapter 66.

SECTION 56. Subsection (a) of section 105E of chapter 149 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out the definition of "Covered employer" and inserting in place thereof the following definition:-

"Covered employer", an employer with not less than 100 employees in the commonwealth at any time during the prior calendar year.

SECTION 57. Said subsection (a) of said section 105E of said chapter 149, as so appearing, is hereby further amended by striking out the definitions of "EEO-1 data report", "EEO-3 data report", "EEO-4 data report" and "EEO-5 data report" and inserting in place thereof the following 4 definitions:-

"EEO-1 data report", (i) a completed copy of all required components of an employer's Employer Information Report, as issued by the U.S. Equal Employment Opportunity Commission, including any successor report containing the same or substantially similar workforce demographic and pay data categorized by race, ethnicity, sex and job category; or (ii) a completed report in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

“EEO-3 data report”, (i) a completed copy of all required components of a local union’s Local Union Report, as issued by the U.S. Equal Employment Opportunity Commission, including any successor report containing the same or substantially similar workforce demographic and pay data categorized by race, ethnicity, sex and job category; or (ii) a completed report in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

“EEO-4 data report”, (i) a completed copy of a State and Local Governmental Information Report, as issued by the U.S. Equal Employment Opportunity Commission, including any successor report containing the same or substantially similar workforce demographic and pay data categorized by race, ethnicity, sex and job category; or (ii) a completed report in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

“EEO-5 data report”, (i) a completed copy of an Elementary–Secondary Staff Information Report, as issued by the U.S. Equal Employment Opportunity Commission, including any successor report containing the same or substantially similar workforce demographic and pay data categorized by race, ethnicity, sex and job category; or (ii) a completed report in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

SECTION 58. Said subsection (a) of said section 105E of said chapter 149, as so appearing, is hereby further amended by striking out the definition of “State secretary”.

832 SECTION 59. Said section 105E of said chapter 149, as so appearing, is further hereby
833 amended by striking out, in lines 35, 39 and 44 the words “state secretary” and inserting in place
834 thereof, in each instance, the following words:- executive office of labor and workforce
835 development.

836 SECTION 60. Said section 105E of said chapter 149, as so appearing, is hereby further
837 amended by striking out, in lines 36, 41 and 45 and 46, each time they appear, the words
838 “pursuant to section 32 of chapter 9”.

839 SECTION 61. Said section 105E of said chapter 149, as so appearing, is hereby further
840 amended by striking out, in lines 38 and 43, each time it appears, the word “federal”.

841 SECTION 62. Said section 105E of said chapter 149, as so appearing, is hereby further
842 amended by striking out subsection (c) and inserting in place thereof the following subsection:-

843 (c)(1) The executive office of labor and workforce development shall accept wage data
844 reports filed by covered employers subject to the filing requirements of an EEO-1 data report,
845 EEO-3 data report, EEO-4 data report or EEO-5 data report through the least restrictive means
846 available, including, but not limited to, web portals, email submissions or paper forms.

847 (2) The executive office of labor and workforce development may establish a web portal,
848 sample email submission or paper form to facilitate the submission of the wage data reports by
849 covered employers.

850 SECTION 63. Chapter 152 of the General Laws is hereby amended by striking out
851 section 25A, as so appearing, and inserting in place thereof the following section:-

852 Section 25A. In order to promote the health, safety and welfare of employees, every
853 employer shall provide for the payment to their employees of the compensation provided for by
854 this chapter in the following manner:

(1) By insurance with an insurer or by membership in a workers' compensation self-insurance group, established pursuant to the provisions of sections 25E to 25U, inclusive; or

(2) Subject to the rules of the department, by obtaining from the department annually a license as a self-insurer by conforming to either subparagraph (a) or (b) and to subparagraph (c) if required. Every employer desiring to be licensed as a self-insurer shall make application for such license on a form provided by the department. The application shall contain: (i) a sworn itemized statement of the assets and liabilities of the applicant; (ii) a payroll report for the preceding fiscal year of the applicant; and (iii) a detailed description of the nature and kind of business carried on.

(a) By keeping on deposit with the state treasurer in trust for the benefit and security of employees such amount of securities, not less in market value than \$100,000, as may be required by the department, said securities to be in the form of cash, bonds, stocks or other evidences of indebtedness as the department may require, and to be used, liquidated and disbursed only upon order of the department for the purposes of paying the benefits provided for by this chapter. The department shall, at least annually, and at its discretion more frequently, determine the liabilities of a self-insurer both incurred or to be incurred because of personal injuries to employees under this chapter. The department shall require an additional deposit or further security when the sum of the self-insurer's liability both incurred or to be incurred exceeds the deposit or any required reinsurance, or permit a decrease of said deposit provided the value of said deposit in no case shall be less than \$100,000. The department may permit a substitution of securities in place of those deposited. Interest, dividends and other income from said deposit or deposits shall be payable to the employer that deposited them, unless the department directs otherwise. The deposit or deposits may be returned to the employer if the employer shall: (i) insure with an

insurer under paragraph (1); (ii) qualify as a self-insurer under subparagraph (b); or (iii) cease to transact business in the commonwealth; provided, that the employer shall demonstrate, to the satisfaction of the department that they are not under any obligation to pay compensation under this chapter, or, if the department so requires, they furnish the department with a single premium non-cancellable policy, insuring the employer against any liability that may have arisen under this chapter, or with a bond executed as surety by some company with a rating of “A” or higher authorized to transact the business of workers’ compensation insurance in this commonwealth, in an amount and form approved by the department, guaranteeing the payment of any liability on the employer’s part that may have arisen under this chapter. No deposit so deposited shall be assignable or subject to attachment or be liable in any way for the debt of the self-insurer. If an employer engaged in interstate or foreign commerce certifies that the laws of the United States provide for liability for injury to or death of its employees, the deposit shall be returned to the employer less such amount as determined by the department as necessary to satisfy against liability that may already have arisen under this chapter; provided, that such determination by the department shall be reviewable by the superior court for the county in which the employer resides, or, in the case of a corporation, where said corporation has a principal place of business. Any bond issued pursuant to this subparagraph shall remain in full force and effect until a new bond is issued on the same conditions as a bond issued under subparagraph (b) and with an effective date approved by the department and shall be subject to all provisions of this chapter and 452 C.M.R. 5.00.

(b) By furnishing annually a bond running to the commonwealth, with a surety company with a rating of “A” or higher authorized to transact business in the commonwealth as surety, in such form as may be approved by the department and in such amount not less than \$100,000 as

may be required by the department. The bond shall be upon the condition that if the license of the principal shall be revoked, or if the principal shall cease to transact business in the commonwealth, or if the department shall refuse to renew the license, or if the principal shall insure with an insurer, then the department may, in its discretion, demand, and the principal then shall deposit with the state treasurer 1 of the following: (i) an amount of securities equal to the penal sum of the bond; (ii) a single premium non-cancellable policy issued by some insurance company authorized to transact the business of workers' compensation insurance in the commonwealth, insuring the principal against any liability that may have arisen under this chapter; or (iii) a bond executed as surety by some company with an "A" rating or above authorized to transact the business aforesaid in the commonwealth, in an amount and form approved by the department, guaranteeing the payment of any liability on the principal's part that may have arisen under this chapter. Unless the department has made such demand and the principal has made such deposit with the treasurer, such bond shall remain in full force and effect for any and all liabilities of the self-insurer under this chapter. No deposit with the state treasurer under this section shall be assignable or subject to attachment or be liable in any way for the debt of the self-insurer.

The department shall, at least annually, determine the liabilities of a self-insurer both incurred or to be incurred because of personal injuries to employees under this chapter. The department may at any time require an additional bond, similarly conditioned, or further security or permit a decrease in the amount of said bond; provided, that the amount of the bond or the bonds in no case shall be less than \$100,000. The liability of the surety shall not exceed in the aggregate the penal sum or sums stated in any such annual bond or bonds or in any endorsements giving effect to any such increase or reduction. The department may permit a substitution of a

new bond or bonds for the bond or bonds that have been furnished and shall return the old bond or bonds to the self-insurer as soon as a new annual bond has been obtained. Any bond for which the department permits or requires substitution shall remain in full force and effect until a new bond is obtained with an effective date approved by the department. When a surety bond is activated under this chapter, the surety bond company shall, within 10 days of the activation, commence payment of any liabilities that may arise or have arisen under this chapter on behalf of the principal.

(c) As a further guarantee of a self-insurer's ability to pay the benefits provided for by this chapter to injured employees, every self-insurer shall make arrangements satisfactory to the department, by reinsurance, to protect it from extraordinary losses or losses caused by 1 disaster.

Such reinsurance shall be: (i) in such amounts and form as the department may approve; and (ii) effected with a company as provided in section 20 of chapter 175; provided, that the minimum amount shall be not less than \$500,000. Such reinsurance shall provide that the use or disposition of any money received by a self-insurer or former self-insurer under any such reinsurance shall be subject to the approval of the department, and no such money shall be assignable or subject to attachment or be liable in any way for the debt of the self-insurer unless incurred under this chapter. In the event that a surety bond is activated under this section, such reinsurance shall continue and such reinsurer shall continue to make payments on claims for which payments have already commenced, commence payment on claims that reach the retention level set in the applicable reinsurance policy and, upon exhaustion of the surety bond or development of any deficiency in the bond, commence or continue payments for any liabilities that may arise or have arisen under this chapter.

946 The provisions of this paragraph shall not apply to common carriers by railroad that are
947 subject to the provisions of the Federal Employers Liability Act.

948 (3) The department may: (i) make rules governing self-insurers; and (ii) revoke or refuse
949 to renew the license of a self-insurer because of the failure of such self-insurer promptly to make
950 payments of compensation provided for by this chapter, or for any other reasonable cause. Any
951 person aggrieved by the action of the department in refusing to grant a license or in revoking, or
952 refusing to renew, a license of a self-insurer under this section or by the action of the department
953 in requiring an additional deposit or further security under paragraph (a) of this section, or in
954 requiring a further bond or security for an additional sum under paragraph (b) of this section,
955 may demand a hearing before the department, and if, after said hearing, the department denies
956 their petition, the person may within 10 days after receipt of a notice stating reasons for such
957 denial, file a petition in the superior court for Suffolk county for a review thereof; but the filing
958 of such a petition shall not suspend the action of the department unless a stay thereof shall be
959 allowed by the justice pending a final determination by the court. The court shall summarily hear
960 the petition and may make any appropriate order or decree.

961 (4)(a) The commissioner of insurance shall require each insurer issuing a policy under
962 this chapter to offer, as a part of the policy or as an optional endorsement to the policy,
963 deductibles, including reasonable small deductibles optional to the policyholder for benefits
964 payable under this chapter. Deductible amounts offered shall be fully disclosed to the prospective
965 policyholders in writing in amounts determined by the commissioner. The policyholder
966 exercising the deductible option shall choose only 1 deductible amount.

967 (b) If the policyholder exercises the option and chooses a deductible, the insured
968 employer shall be liable for the amount of the deductible for benefits paid for each compensable

claim of work injury suffered by an employee or, at the option of the policyholder, an aggregate deductible as determined by the commissioner. The insurer shall pay all or part of the deductible amount, whichever is applicable, to a compensable claim, to the person or medical provider entitled to the benefits conferred by this chapter and then seek reimbursement from the insured employer for the applicable deductible amount. The payment or nonpayment of deductible amounts by the insured employer to the insurer shall be treated under the policy insuring the liability for workers' compensation in the same manner as payment or nonpayment of premiums.

(c) Optional deductibles shall be offered in each policy insuring liability for workers' compensation that is issued, delivered, issued for delivery, or renewed under this chapter on or after a date to be determined by the commissioner, unless an insured employer and insurer agree to renegotiate a workers' compensation policy in effect, so as to include a provision allowing for a deductible.

(d) Premium reductions for deductibles shall be determined by the commissioner of insurance. The commissioner of insurance may adopt rules or promulgate regulations to enforce this section relative to workers' compensation insurance deductibles.

(e) This subsection shall not apply to employers who are approved to self-insure against liability for workers' compensation or group self-insurance funds for workers' compensation established pursuant to the provisions of this chapter.

(f) The commissioner of insurance may promulgate regulations to enforce the provisions of this section.

SECTION 64. Section 7 of chapter 175M of the General Laws is hereby amended by striking out, in lines 26, 68, 72 and 77, as so appearing, the figure "140" and inserting in place thereof, in each instance, the following figure:- 120.

992 SECTION 65. Chapter 731 of the acts of 1945 is hereby repealed.

993 SECTION 66. Chapter 210 of the acts of 1946 is hereby repealed.

994 SECTION 67. Chapter 581 of the acts of 1946 is hereby repealed.

995 SECTION 68. Chapter 440 of the acts of 1953 is hereby repealed.

996 SECTION 69. Chapter 646 of the acts of 1968 is hereby repealed.

997 SECTION 70. Chapter 325 of the acts of 1969 is hereby repealed.

998 SECTION 71. Subsection (e) of section 9 of chapter 152 of the acts of 1997 is hereby
999 amended by inserting after the word “Fund” the following words:- ; and provided further, that
1000 the additional surcharge shall not apply to vehicular rental transaction contracts entered into with
1001 a car-sharing organization, as defined in section 32J of chapter 90 of the General Laws.

1002 SECTION 72. Section 16 of chapter 130 of the acts of 2005 is hereby repealed.

1003 SECTION 73. Chapter 162 of the acts of 2013 is hereby amended by striking out sections
1004 1 to 5, inclusive, and inserting in place thereof the following 10 sections:-

1005 Section 1. (a) Notwithstanding any general or special law to the contrary, the
1006 commissioner of capital asset management and maintenance, in consultation with the
1007 commissioner of conservation and recreation, may convey certain land currently under the care
1008 and control of the department of conservation and recreation to the city of Boston to be placed
1009 under the care and control of the city of Boston’s public works department for general municipal
1010 purposes, including, but not limited to, a street light facility. The conveyance shall be subject to
1011 sections 2 to 4, inclusive, and to such additional terms and conditions as the commissioner of
1012 capital asset management and maintenance may prescribe in consultation with the commissioner
1013 of conservation and recreation; provided, however, that such additional terms and conditions
1014 shall be consistent with this act.

(b) The parcel of land that may be conveyed pursuant to subsection (a) includes a portion of a certain parcel of land located in the city of Boston described in a deed recorded in the Suffolk county registry of deeds in book 8773, page 674. The exact boundaries of the parcel to be conveyed shall be determined by the commissioner of capital asset management and maintenance in consultation with the commissioner of conservation and recreation after completion of a survey.

Section 2. (a) The Massachusetts Bay Transportation Authority shall convey to the commonwealth, as consideration for the conveyance authorized in section 1, certain easements upon land located near the Neponset river, to be placed under the care and control of the department of conservation and recreation for conservation and recreation purposes associated with the Neponset river greenway. If the conveyance authorized in said section 1 has not been completed within 180 days of the effective date of this act, the department of conservation and recreation may agree to accept said easements at any time thereafter and the conveyance authorized in said section 1 may proceed independently and the commonwealth may waive any claim of failure of consideration against the city of Boston. The easements shall allow the department of conservation and recreation to construct, operate, maintain and repair a public recreational corridor and to authorize public access to such recreational facilities, subject to the rules and regulations of the department of conservation and recreation.

(b) The easement areas are approximately shown on sketch plans on file with the division of capital asset management and maintenance entitled: (i) “DCR Proposed Easement – Emergency Access & Egress, Boston, MA”; (ii) “DCR Proposed Easements - A-1a and A-1b, Boston, MA”; (iii) “DCR Proposed Easement A-2, Boston, MA”; (iv) “DCR Proposed Easement B-1, Milton, MA”; (v) “DCR Proposed Easement B-2, Milton, MA”; (vi) “DCR

Proposed Easement B-3, Milton, MA”; (vii) “DCR Proposed Easement C-1, Milton, MA”; and (viii) “DCR Proposed Easement D-1, Boston, MA”. The exact boundaries of the easement areas shall be determined by the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation, after completion of a survey.

(c) Notwithstanding subsection (b), the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation, may accept any easements near the Neponset river that accomplish the purposes described in subsection (a) as determined by the commissioner of capital asset management, in consultation with the commissioner of conservation and recreation.

Section 3. Notwithstanding any general or special law to the contrary, the city of Boston shall be responsible for all costs and expenses related to the conveyance authorized in sections 1 and 2, including, but not limited to, costs associated with any engineering, surveys, appraisals and deed preparation, as such costs may be determined by the commissioner of capital asset management and maintenance.

Section 4. Notwithstanding any general or special law to the contrary, the city of Boston shall accept the new alignment of Canterbury street from Canterbury street to Morton street as a city street upon the completion of the conveyance authorized in section 1; provided, that the aligned street has been constructed, inspected and approved in accordance with the standards and specifications of the city of Boston’s department of public works and its public improvements commission and shall maintain the street as a city street immediately upon such conveyance. The city of Boston may at any time release any easement in the discontinued portions of the street and the commissioner of capital asset management and maintenance may at any time grant a recordable street easement to the city of Boston over land owned by the commonwealth to the

1061 extent that it lies within the area of the newly-aligned street as may be determined by the
1062 commissioner of capital asset management and maintenance and approved by the city of Boston.

1063 Section 5. (a) Notwithstanding sections 32 to 37, inclusive, of chapter 7C of the General
1064 Laws or any other general or special law to the contrary, the commissioner of capital asset
1065 management and maintenance, in consultation with the commissioner of conservation and
1066 recreation, may convey to the Massachusetts Water Resources Authority a certain parcel of land
1067 located at 430 Canterbury street in the city of Boston for water conveyance purposes and
1068 purposes related thereto. The parcel is more particularly shown as “FEE-1” on a draft plan of
1069 land entitled, “Massachusetts Water Resources Authority – Metropolitan Water Tunnel Program
1070 Contract Package 2 – American Legion Receiving Shaft Site Acquisition Plan of Land – Boston,
1071 Massachusetts,” dated April 29, 2026, prepared by Martinez Couch & Associates, LLC and on
1072 file with the department of conservation and recreation.

1073 (b) The parcel that may be conveyed pursuant to subsection (a) is a portion of a certain
1074 parcel of land located in the city of Boston described in a deed recorded in the Suffolk county
1075 registry of deeds in book 8773, pages 673 and 674. The exact boundaries and location of the
1076 parcel shall be determined by the commissioner of capital asset management and maintenance, in
1077 consultation with the commissioner of the department of conservation and recreation. The
1078 commissioner of capital asset management and maintenance may convey any portion of the said
1079 parcel described in said book 8773, said pages 673 and 674 that accomplishes the purposes of
1080 this act as determined by the commissioner of capital asset management and maintenance, in
1081 consultation with the commissioner of conservation and recreation and the Massachusetts Water
1082 Resources Authority.

Section 6. (a) Notwithstanding sections 32 to 37, inclusive, of chapter 7C of the General Laws or any other general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation, may convey to the Massachusetts Water Resources Authority a permanent easement on a parcel of land located at 430 Canterbury street in the city of Boston for water conveyance purposes and purposes related thereto. The easement is more particularly shown as “PE-1” on a draft plan of land entitled “Massachusetts Water Resources Authority – Metropolitan Water Tunnel Program Contract Package 2 – American Legion Receiving Shaft Site Acquisition Plan of Land – Boston, Massachusetts,” dated April 29, 2026, prepared by Martinez Couch & Associates, LLC and on file with the department of conservation and recreation.

(b) The easement that may be conveyed pursuant to subsection (a) is a portion of a certain parcel of land located in the city of Boston described in a deed recorded in the Suffolk registry of deeds in book 8773, pages 673 and 674. The exact boundaries and location of the easement shall be determined by the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation. The commissioner of capital asset management and maintenance may convey any portion of said parcel described in said book 8773, said pages 673 and 674 that accomplishes the purposes of this act, as determined by the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation and the Massachusetts Water Resources Authority.

Section 7. (a) Notwithstanding sections 32 to 37, inclusive, of chapter 7C of the General Laws or any other general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the commissioner of youth services, may convey to the Massachusetts Water Resources Authority a permanent access easement on a

1106 parcel of land located at 450 Canterbury street in the city of Boston for water conveyance
1107 purposes and purposes related thereto. The permanent easement consists of approximately 8,503
1108 square feet and is more particularly shown as “PE-2” on a draft plan of land entitled
1109 “Massachusetts Water Resources Authority – Metropolitan Water Tunnel Program Contract
1110 Package 2 – American Legion Receiving Shaft Site Acquisition Plan of Land – Boston,
1111 Massachusetts,” dated April 29, 2026, prepared by Martinez Couch & Associates, LLC and on
1112 file with the department of conservation and recreation.

1113 (b) The easement that may be conveyed pursuant to subsection (a) is a portion of a certain
1114 parcel of land located in the city of Boston described in a deed recorded in the Suffolk county
1115 registry of deeds in book 6902, pages 248 and 249. The exact boundaries and location of the
1116 easement shall be determined by the commissioner of capital asset management and
1117 maintenance, in consultation with the commissioner of youth services. The commissioner of
1118 capital asset management and maintenance may convey any portion of said parcel described in
1119 said book 6902, said pages 248 and 249 that accomplishes the purposes of this act, as determined
1120 by the commissioner of capital asset management and maintenance, in consultation with the
1121 commissioner of youth services and the Massachusetts Water Resources Authority.

1122 Section 8. The value of the property described in sections 5, 6 and 7 shall be determined
1123 by an independent professional appraisal of its fair market value and value in use prepared in
1124 accordance with the usual and customary professional appraisal practice by a qualified appraiser
1125 commissioned by the commissioner of capital asset management and maintenance, in
1126 consultation with the commissioner of conservation and recreation and the commissioner of
1127 youth services. The commissioner of capital asset management and maintenance shall submit the
1128 appraisal and a report thereon to the inspector general for review and comment. The inspector

1129 general shall review and approve the appraisal, and the review shall include an examination of
1130 the methodology utilized for the appraisal. The inspector general shall prepare a report of the
1131 review and file the report with the commissioner of capital asset management and maintenance.
1132 After receiving the report, the commissioner shall submit copies of the appraisal, the report
1133 thereon and the inspector general's review and approval and comments, if any, to the house and
1134 senate committees on ways and means and the chairs of the joint committee on state
1135 administration and regulatory oversight at least 15 days prior to the execution of the conveyance
1136 authorized in said sections 5, 6 and 7.

1137 Section 9. (a) As consideration for the conveyances authorized in sections 5 and 6, the
1138 Massachusetts Water Resources Authority shall compensate the commonwealth in an amount
1139 equal to the full and fair market value or the value in use, whichever is greater, as determined by
1140 the commissioner of capital asset management and maintenance. The department of conservation
1141 and recreation shall deposit such funds into the Conservation Trust established in section 1 of
1142 chapter 132A of the General Laws.

1143 (b) As consideration for the conveyance authorized in section 7, the Massachusetts Water
1144 Resources Authority shall compensate the commonwealth by making a payment to the General
1145 Fund in an amount equal to the full and fair market value or the value in use, whichever is
1146 greater, as determined by the commissioner of capital asset management and maintenance.

1147 Section 10. Notwithstanding any general or special law to the contrary, the Massachusetts
1148 Water Resources Authority shall be responsible for all costs and expenses related to the
1149 conveyances authorized in sections 5, 6 and 7, including, but not limited to, costs associated with
1150 any engineering, surveys, appraisals and deed preparation as such costs may be determined by
1151 the commissioner of capital asset management and maintenance.

SECTION 74. Section 71 of chapter 10 of the acts of 2015, as amended by chapter 146 of the acts of 2020, is hereby further amended by striking out the figure “2026” and inserting in place thereof the following figure:- 2032.

SECTION 75. Section 75 of chapter 260 of the acts of 2020, as amended by section 31 of chapter 248 of the acts of 2024, is hereby further amended by striking out the figure “2027” and inserting in place thereof the following figure:- 2029.

SECTION 76. Subsection (b) of section 16 of chapter 76 of the acts of 2021, as amended by section 4 of chapter 98 of the acts of 2022, is hereby further amended by striking out the figure “2027” and inserting in place thereof the following figure:- 2028.

SECTION 77. Chapter 183 of the acts of 2022 is hereby amended by striking out section 4 and inserting in place thereof the following section:-

Section 4. The parcels of land that may be transferred to the department of agricultural resources pursuant to section 3 contain approximately 175 acres and are shown as the agricultural fields numbered 4, 5, 10, 11, 12, 13, 14A, 14C, 15, 16, 17, 18, 19, 20 and 22 on the plan entitled “Plan of Land in Templeton, MA” prepared by Northeast Survey Consultants and dated July 27, 2017 on file with the division of capital asset management and maintenance, subject to modifications pursuant to section 3 and the parcel shown as AF13 and the western portion of AF1, both of which are owned by the commonwealth and currently used as agricultural fields, containing approximately 54 acres on the plan entitled “Plan of Land in Templeton, MA & Phillipston, MA” prepared by Northeast Survey Consultants and dated March 18, 2025 and recorded in Worcester county registry of deeds in book 983, page 11.

SECTION 78. Said chapter 183 is hereby further amended by striking out section 6 and inserting in place thereof the following section:-

Section 6. The agricultural fields and parcels that may be conveyed pursuant to section 5 are the agricultural fields numbered 2, 3, 6, 7, 8, 9 and 14B and the parcels labeled LA 2, LA 3 and LA 4 on the plan entitled “Plan of Land in Templeton, MA” prepared by Northeast Survey Consultants and dated July 27, 2017 on file with the division of capital asset management and maintenance, subject to modifications pursuant to section 5, and the parcels shown as SP2, SP6 and the eastern portion of AF1 containing approximately 10 acres on the plan entitled “Plan of Land in Templeton, MA & Phillipston MA” prepared by Northeast Survey Consultants and dated March 18, 2025 and recorded in Worcester county registry of deeds book 983, page 11.

SECTION 79. Item 1596-2511 of section 2A of chapter 7 of the acts of 2025 is hereby amended by adding the following words:- ; and provided further, that the commissioner of early education and care may transfer funds from this item to items 3000-3060 and 3000-4060.

SECTION 80. Item 5920-2000 of section 2 of chapter 9 of the acts of 2025 is hereby amended by striking out the figure “\$5,000,000” and inserting in place thereof the following figure:- \$16,000,000.

SECTION 81. Item 7004-9315 of said section 2 of said chapter 9 is hereby amended by striking out the figure “\$3,571,512”, each time it appears, and inserting in place thereof, in each instance, the following figure:- \$5,571,512.

SECTION 82. Item 8100-0102 of said section 2 of said chapter 9 is hereby amended by striking out the figure “\$52,000,000”, each time it appears, and inserting in place thereof, in each instance, the following figure:- \$55,000,000.

SECTION 83. Said chapter 9 is hereby further amended by striking out section 121.

SECTION 84. Item 1599-1778 of section 2 of chapter 14 of the acts of 2025 is hereby amended by inserting after the word “community”, the second time it appears, the following words:- and such funds shall be made available until December 31, 2026.

SECTION 85. Section 38 of chapter 101 of the acts of 2026 is hereby repealed.

SECTION 86. Section 2 of chapter 137 of the acts of 2026 is hereby amended by inserting after item 1599-4417 the following item:-

1599-4448 For a reserve to meet the costs of salary adjustments and other economic benefits authorized by the ratified collective bargaining agreements.....\$30,000,000

SECTION 87. Item 4000-0641 of said section 2 of said chapter 137 is hereby amended by inserting after the word “workers” the following words:- ; provided further, that not less than \$52,000,000 shall be expended in base rates for payments to fund nursing facility resident care and workforce costs, including wages, increased resident acuity and hiring of staff, over the rates in effect October 1, 2026; provided further, that not less than \$900,000 shall be expended for the costs for a nursing facility located in the city of Boston that maintains a program for specialized ventilator services in accordance with MassHealth requirements.

SECTION 88. Said item 4000-0641 of said section 2 of said chapter 137 is hereby further amended by striking out the figure “\$650,073,456” and inserting in place thereof the following figure:- \$702,973,456.

SECTION 89. Item 4000-0700 of said section 2 of said chapter 137 is hereby amended by inserting after the word “plan”, the second time it appears, the following words:- ; provided further, that not less than \$8,000,000 shall be expended to the non-state, government public hospital system established in chapter 147 of the acts of 1996.

1218 SECTION 90. Item 4400-1100 of said section 2 of said chapter 137 is hereby amended
1219 by striking out the figure “\$121,991,351” and inserting in place thereof the following figure:-
1220 \$176,572,340.

1221 SECTION 91. Item 4405-2000 of said section 2 of said chapter 137 is hereby amended
1222 by striking out the words “provided further, that rates for residential care facilities and rest
1223 homes effective July 1, 2026, established in section 13D of chapter 118E of the General Laws,
1224 shall cumulatively total not less than rates effective January 1, 2026” and inserting in place
1225 thereof the following words:- provided further, that rates for residential care facilities and rest
1226 homes effective July 1, 2026, established in section 13D of chapter 118E of the General Laws,
1227 shall cumulatively total not less than \$3,000,000 more than rates effective January 1, 2026.

1228 SECTION 92. Said item 4405-2000 of said section 2 of said chapter 137 is hereby further
1229 amended by striking out the figure “\$186,937,185” and inserting in place thereof the following
1230 figure:- \$189,937,185.

1231 SECTION 93. Item 4408-1000 of said section 2 of said chapter 137 is hereby amended
1232 by striking out the words “provided further, that rates for residential care facilities and rest
1233 homes effective July 1, 2026, established in section 13D of chapter 118E of the General Laws,
1234 shall cumulatively total not less than rates effective January 1, 2026” and inserting in place
1235 thereof the following words:- provided further, that rates for residential care facilities and rest
1236 homes effective July 1, 2026, established in section 13D of chapter 118E of the General Laws,
1237 shall cumulatively total not less than \$1,000,000 more than rates effective January 1, 2026.

1238 SECTION 94. Said item 4408-1000 of said section 2 of said chapter 137 is hereby further
1239 amended by striking out the figure “\$204,024,252” and inserting in place thereof the following
1240 figure:- \$205,024,252.

1241 SECTION 95. Item 5042-5000 of said section 2 of said chapter 137 is hereby amended
1242 by striking out the figure “\$4,375,000” and inserting in place thereof the following figure:-
1243 \$4,625,000.

1244 SECTION 96. Said item 5042-5000 of said section 2 of said chapter 137 is hereby further
1245 amended by striking out the figure “\$675,000” and inserting in place thereof the following
1246 figure:- \$925,000.

1247 SECTION 97. Item 7006-0011 of said section 2 of said chapter 137 is hereby amended
1248 by striking out the word “shall”, the first time it appears, and inserting in place thereof the
1249 following word:- may.

1250 SECTION 98. Item 7008-0900 of said section 2 of said chapter 137 is hereby amended
1251 by inserting after the word “program”, the third time it appears, the following words:- ; provided
1252 further, that not less than \$2,850,000 shall be expended to the city of Boston for police overtime
1253 costs related to summer events in the commonwealth.

1254 SECTION 99. Said item 7008-0900 of said section 2 of said chapter 137 is hereby further
1255 amended by striking out the figure “\$4,155,000” and inserting in place thereof the following
1256 figure:- \$7,005,000.

1257 SECTION 100. Item 7070-0065 of said section 2 of said chapter 137 is hereby amended
1258 by inserting after the word “continued” the following words:- ; provided further, that not less
1259 than \$238,000 shall be expended to the Washington Center to support academic internship
1260 scholarships.

1261 SECTION 101. Said item 7070-0065 of said section 2 of said chapter 137 is hereby
1262 further amended by striking out the figure “\$177,188,311” and inserting in place thereof the
1263 following figure:- \$177,426,311.

1264 SECTION 102. Item 9700-0000 of said section 2 of said chapter 137 is hereby amended
1265 by inserting after the word “legislature” the following words:- ; provided, that not less than
1266 \$75,000 shall be expended for programming, convenings, events, printed and digital materials,
1267 public education and related operational activities of the Massachusetts Black and Latino
1268 Legislative Caucus.

1269 SECTION 103. Said item 9700-0000 of said section 2 of said chapter 137 is hereby
1270 further amended by striking out the figure “\$10,724,566” and inserting in place thereof the
1271 following figure:- \$10,799,566.

1272 SECTION 104. Item 1595-1068 of section 2E of said chapter 137 is hereby amended by
1273 striking out the figure “\$494,800,000” and inserting in place thereof the following figure:-
1274 \$519,800,000.

1275 SECTION 105. Said item 1595-1068 of said section 2E of said chapter 137 is hereby
1276 further amended by striking out the figure “\$548,032,400” and inserting in place thereof the
1277 following figure:- \$716,582,400.

1278 SECTION 106. Notwithstanding section 23 of chapter 59 of the General Laws, section 31
1279 of chapter 44 of the General Laws or any other general or special law to the contrary, with the
1280 approval of the director of accounts, a city or town may amortize over the subsequent 3 fiscal
1281 years, in equal installments or more rapidly, the amount of its deficit related to the outbreak of
1282 the 2019 novel coronavirus, also known as COVID-19, and subsequent variants. The
1283 commissioner of revenue shall issue guidelines or instructions for reporting the amortization of
1284 deficits authorized by this section. The local appropriating authority, as defined in section 21C of
1285 said chapter 59, shall adopt a deficit amortization schedule in accordance with the department of

revenue's guidelines or instructions under this section before setting the municipality's next fiscal year tax rate.

SECTION 107. Notwithstanding chapters 62B, 62C and 63B of the General Laws or any other general or special law to the contrary, interest and penalties shall not be imposed on an underpayment or late payment of tax for taxable years open for assessment pursuant to section 26 of said chapter 62C where: (i) a taxpayer filed a return with the commissioner of revenue for such taxable years prior to enactment of this act that did not accord with sections 8, 16, 37 and 39 of chapter 101 of the acts of 2026 and paid the tax due by the due date, and the taxpayer files a subsequent return with the commissioner of revenue to adjust the previous return to accord with said sections 8, 16, 37 and 39 and pays any additional tax due no later than March 1, 2027; or (ii) a taxpayer had a valid extension as of the due date of the return but their tax liability increased due to the enactment of said sections 8, 16, 37 and 39, the taxpayer files a return by the due date as extended and the taxpayer pays the additional tax due no later than March 1, 2027. Only interest and penalties that would directly result from the enactment of said sections 8, 16, 37 and 39 shall be impacted by this section.

SECTION 108. Notwithstanding chapters 62B, 62C and 63B of the General Laws or any other general or special law to the contrary, interest and penalties shall not be imposed on an underpayment or late payment of tax for taxable years open for assessment pursuant to section 26 of said chapter 62C where: (i) a taxpayer filed a return with the commissioner of revenue for such taxable years prior to enactment of this act that did not accord with sections 40, 119 and 120 and paid the tax due by the due date, and the taxpayer files a subsequent return with the commissioner of revenue to adjust the previous return to accord with said sections 40, 119 and 120 and pays any additional tax due by March 1, 2027; or (ii) a taxpayer had a valid extension as

of the due date of the return but their tax liability increased due to the enactment of said sections 40, 119 and 120, the taxpayer files a return by the due date as extended and the taxpayer pays the additional tax due no later than March 1, 2027. Only interest and penalties that would directly result from the enactment of said sections 40, 119 and 120 shall be impacted by this section.

SECTION 109. Notwithstanding any general or special law to the contrary, after satisfying the transfer required under clause (i) of section 117 of chapter 9 of the acts of 2025, up to \$600,000,000, at the direction of the secretary of administration and finance, the comptroller shall make tax revenue collected from capital gains income above the threshold established in section 5G of chapter 29 of the General Laws in fiscal year 2026 available to the General Fund in the amount necessary to eliminate any deficits in the budgetary funds pursuant to section 5C of said chapter 29. After satisfying the previous provision, the comptroller shall transfer any remaining excess capital gains income as follows: (i) 85 per cent to the Transitional Escrow Fund established in section 16 of chapter 76 of the acts of 2021, as amended by section 4 of chapter 98 of the acts of 2022; and (ii) 15 per cent to the Commonwealth Stabilization Fund established in section 2H of said chapter 29.

SECTION 110. Notwithstanding any general or special law to the contrary, for fiscal year 2026, the comptroller shall transfer an amount equal to the amounts expended for items 1596-2452 and 1596-2411 in section 2 of chapter 9 of the acts of 2025 and item 1596-2427 in section 2 of chapter 7 of the acts of 2025 in fiscal year 2026 from the Education and Transportation Fund established in section 2BBBBBB of chapter 29 of the General Laws to the General Fund to support the fulfillment of the purposes of said items.

1330 SECTION 111. Notwithstanding any general or special law to the contrary, for fiscal year
1331 2026, all abandoned property net revenue, as defined by section 5H of chapter 29 of the General
1332 Laws, shall remain in the General Fund.

1333 SECTION 112. Notwithstanding any general or special law to the contrary, in fiscal year
1334 2026, the comptroller shall transfer \$10,000,000 from the General Fund to the Massachusetts
1335 Life Sciences Center established in section 3 of chapter 23I of the General Laws for
1336 programming and operations that advance efforts related to life sciences and spur economic
1337 growth in the commonwealth.

1338 SECTION 113. Notwithstanding any general or special law to the contrary, the secretary
1339 of administration and finance shall estimate the amount of any federal reimbursements claimed
1340 or anticipated to be claimed but not yet received in connection with costs incurred in fiscal year
1341 2026. For the purposes of certifying the amount of the consolidated net surplus in the budgetary
1342 funds at the close of fiscal year 2026 pursuant to section 5C of chapter 29 of the General Laws,
1343 at the direction of the secretary, the comptroller shall record the estimates for each budgetary
1344 fund made pursuant to this section as statutory receivables in fiscal year 2026.

1345 SECTION 114. Notwithstanding any general or special law to the contrary, the
1346 comptroller shall, after making the required transfer pursuant to section 122 of chapter 9 of the
1347 acts of 2025, transfer the fiscal year 2026 consolidated net surplus pursuant to section 5C of
1348 chapter 29 of the General Laws to the Transitional Escrow Fund established in section 16 of
1349 chapter 76 of the acts of 2021, as amended by section 4 of chapter 98 of the acts of 2022.

1350 SECTION 115. Notwithstanding section 2BBBBBB of chapter 29 of the General Laws or
1351 any other general or special law to the contrary, section 18 of chapter 28 of the acts of 2023 shall
1352 not be in effect for the purposes of establishing the annual spending threshold set pursuant to

subsection (f) of said section 2BBBBBB of said chapter 29 for the fiscal year ending June 30, 2028.

SECTION 116. Notwithstanding any general or special law to the contrary, in each of fiscal years 2026 and 2027, the comptroller, at the direction of the secretary of administration and finance, shall transfer from the General Fund to the Massachusetts Offshore Wind Industry Investment Trust Fund established in section 9A of chapter 23J of the General Laws an amount not to exceed \$35,000,000; provided, that not less than 15 days in advance of the transfer, the secretary shall certify the amount to be transferred to the chairs of the house and senate committees on ways and means.

SECTION 117. Notwithstanding any general or special law to the contrary, for fiscal year 2026, the secretary of administration and finance shall transfer funds from the Communications Access Trust Fund established pursuant to section 2XXXXXX of chapter 29 of the General Laws for the purpose of making payments to the department of correction and the sheriffs for providing voice communication services, in the following manner: \$10,000,000 to the department of correction; \$1,653,987 to the Bristol sheriff's office; \$108,712 to the Hampshire sheriff's office; \$429,193 to the Berkshire sheriff's office; \$567,296 to the Barnstable sheriff's office; \$15,152 to the Dukes County sheriff's office; \$1,552,291 to the Essex sheriff's office; \$392,076 to the Franklin sheriff's office; \$538,188 to the Hampden sheriff's office; \$1,525,788 to the Middlesex sheriff's office; \$784,043 to the Norfolk sheriff's office; \$1,199,999 to the Plymouth sheriff's office; \$2,191,927 to the Suffolk sheriff's office; and \$1,562,237 to the Worcester sheriff's office; provided, however, that the secretary may amend transfer amounts based on actual costs incurred and shall certify final transfer amounts to the house and senate committees on ways and means not fewer than 15 days before making any such transfers.

SECTION 118. Notwithstanding any general or special law to the contrary, to account for any timing discrepancy presented by the initial application of clause (i) of subsection (b) of section 2EEEEEE of chapter 29 of the General Laws relating to the Commonwealth Federal Matching and Debt Reduction Fund, said section 2EEEEEE of said chapter 29 shall not apply to the determination of the applicability of fiscal year 2026 interest transfers.

SECTION 119. Notwithstanding the definition of “Gross income” in section 1 of chapter 63 of the General Laws, a taxpayer shall, for taxable years beginning in 2025 or 2026, apply section 1400Z-2 of the Internal Revenue Code as in effect for taxable years beginning prior to January 1, 2026.

SECTION 120. Notwithstanding the definition of “Net income” in section 1 of chapter 63 of the General Laws, the following deductions shall be disallowed for taxable years beginning in 2025 and 2026: (i) the deduction allowed by section 168(n) of the Internal Revenue Code, as amended and in effect for the current tax year; (ii) the deduction described by section 179 of the Internal Revenue Code to the extent it is increased by amendments to sections 179(b)(1) and 179(b)(2) of the Internal Revenue Code inserted by section 70306 of Pub. L. 119-21; and (iii) the deduction described by section 163(j) of the Internal Revenue Code to the extent that the definition of “adjusted taxable income” is modified by an amendment to section 163(j)(8)(A)(v) of the Internal Revenue Code inserted by section 70303 of Pub. L. 119-21.

SECTION 121. Notwithstanding any general or special law to the contrary, any improvements, construction, alterations or renovations to the real property of the Massachusetts Technology Park Corporation located in the town of Westborough delegated to Kopin Corporation, as a lessee or a licensee of the corporation, which are estimated to cost \$2,250,000 or less, shall not be subject to subsection (c) of section 4A of chapter 40J of the General Laws.

1399 SECTION 122. The salary adjustments and other economic benefits authorized by the
1400 following collective bargaining agreements shall be effective for the purposes of section 7 of
1401 chapter 150E of the General Laws:

1402 (1) the agreement between the commonwealth of Massachusetts and the State Police
1403 Association of Massachusetts (SPAM), Unit 5A; and

1404 (2) the agreement between the commonwealth of Massachusetts and the Massachusetts
1405 Officers Federated Union (MCOFU), Unit 4.

1406 SECTION 123. Section 121 is hereby repealed.

1407 SECTION 124. Sections 36 to 39, inclusive, and section 41 shall take effect for taxable
1408 years beginning on or after January 1, 2026.

1409 SECTION 125. Section 40 shall take effect for taxable years beginning on or after
1410 January 1, 2022.

1411 SECTION 126. Sections 7, 17 and 18 shall take effect July 1, 2027.

1412 SECTION 127. Section 44 shall take effect for any school project approved by the
1413 Massachusetts school building authority on or after July 1, 2026.

1414 SECTION 128. Section 123 shall take effect on December 31, 2027.