FILED ON: 10/22/2026

HOUSE . . . . . No. 5700

House bill No. 5699, as amended and passed to be engrossed by the House. October 21, 2026.

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:

SECTION 1. To provide for supplementing certain items in the general appropriation act and other appropriation acts for fiscal year 2026, the sums set forth in section 2 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 act or in those appropriation acts, for the several purposes and subject to the conditions specified in this act or in those appropriation acts, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2026. These 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

Office of the Secretary

4000-0700 MassHealth Fee for Service Payments.....$1,802,124,837

Department of Transitional Assistance

4400-0709 SNAP Error Rate Enhancements.....$7,356,048

Department of Public Health

4512-0200 Bureau of Substance Addiction Services……$14,071,288

4590-0915 Public Health Hospitals.....$9,820,526

4590-1503 Maternal and Child Health.....$2,000,000

Department of Mental Health

5042-5000 Child and Adolescent Mental Health Services.....$250,000

EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES

Housing and Livable Communities

7004-0100 Operation of Homelessness Programs……..….$8,181,007

7004-9315 Low-Income Housing Tax Credit Fee Retained Revenue…….....$2,000,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

Office of the Chief Medical Examiner

8000-0105 Office of the Chief Medical Examiner……..$1,133,659

Department of State Police

8100-0102 Troop F Retained Revenue……..$3,000,000

8100-1001 Department of State Police.....$5,350,000

8100-1004 State Police Crime Laboratory…….$2,881,350

Military Division

8700-0001 Military Division.....$2,143,000

8700-1150 National Guard Tuition and Fee Waivers.....$2,500,000

Massachusetts Emergency Management Agency

8800-0001 Massachusetts Emergency Management Agency…….....….$9,470,266

Department of Correction

8900-0001 Department of Correction Facility Operations.....$27,699,043

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

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

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

1599-1623 For Baystate Health's capital and infrastructure costs at Mercy Medical Center in the city of Springfield……...……..$10,000,000

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

1599-1779 For a transfer to the Fair Housing Fund established in section 2JJJJJJ of chapter 29 of the General Laws.....$1,000,000

EXECUTIVE OFFICE OF EDUCATION

Department of Early Education and Care

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

Education and Transportation Fund…100%

Department of Elementary and Secondary Education

7061-2701 For a community schools program to be administered by the department of elementary and secondary education……..…..$1,000,000

TRANSPORTATION

Massachusetts Department of Transportation

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

Education and Transportation Fund…100%

SECTION 2C.I. For the purpose of making available in fiscal year 2027 balances of appropriations which otherwise would revert on June 30, 2026, the unexpended balances of the appropriations listed below, not to exceed the amount specified below for each item, are hereby re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 or 2F of chapter 9 of the acts of 2025. However, for items which do not appear in section 2 or 2F of the general appropriation act, the amounts in this section are re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 or 2A of this act or in prior appropriation acts. Amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in section 2 or 2F of said chapter 9; provided, however, that for items which do not appear in section 2 or 2F of said chapter 9, the amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in section 2 through 2F of this act or in prior appropriation acts. The unexpended balance of each appropriation in the Massachusetts management accounting and

reporting system with a secretariat code of 01 or 17 is hereby re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in said section 2 of said chapter 9. The sums reappropriated in this section shall be in addition to any amounts available for said purposes.

JUDICIARY

Board of Bar Examiners

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

Trial Court

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

OFFICE OF THE STATE AUDITOR

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

OFFICE OF THE CHILD ADVOCATE

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

OFFICE OF THE VETERAN ADVOCATE

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

CENTER FOR HEALTH INFORMATION AND ANALYSIS

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

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Reserves

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

Department of Revenue

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

EXECUTIVE OFFICE OF TECHNOLOGY SERVICES AND SECURITY

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

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

Office of the Secretary

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

Department of Public Utilities

2100-5694 Energy Facilities Siting Division.....$437,415

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

Office of the Secretary

1599-6903 Chapter 257 and Human Service Reserve.....$90,000,000

Department of Public Health

4516-1000 State Laboratory and Infectious Disease Control Services.....$900,000

Department of Mental Health

5011-0100 Department of Mental Health Administration and Operations.....$500,000

Department of Transitional Assistance

4400-0709 SNAP Error Rate Enhancements.....$7,593,752

EXECUTIVE OFFICE OF VETERANS' SERVICES

Veterans' Services

1410-0010 Veterans' Services Administration and Operations.....$1,045,000

1410-0630 Agawam and Winchendon Veterans' Cemeteries.....$102,210

MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

1596-2401 Federal Matching Funds.....$15,900,000

1596-2406 Regional Transit Funding and Grants.....$4,344,812

EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES

7004-0102 Homeless Individual Shelters.....$1,200,000

EXECUTIVE OFFICE OF EDUCATION

Department of Early Education and Care

3000-1000 Department of Early Education and Care.....$4,500,000

3000-1020 Quality Improvement.....$122,015

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

Department of Elementary and Secondary Education

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

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

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

Department of Higher Education

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

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

Department of State Police

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

Department of Fire Services

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

SECTION 2C.II. For the purpose of making available in fiscal year 2027 balances of retained revenue and intragovernmental chargeback authorizations which otherwise would revert on June 30, 2026, the unexpended balances of the authorizations listed below, not to exceed the amount specified below for each item, are hereby re-authorized for the purposes of and subject to the conditions stated for the corresponding item in sections 2 to 2F, inclusive, of chapter 9 of the acts of 2025; provided, however, that for items which do not appear in said sections 2 to 2F of said chapter 9, the amounts in this section are re-authorized for the purposes of and subject to the conditions stated for the corresponding item in sections 2 to 2F, inclusive, of this act or in prior

appropriation acts. Amounts in this section are re-authorized from the fund or funds designated for the corresponding item in sections 2 to 2F, inclusive, of the general appropriation act; provided, however, that for items which do not appear in sections 2 to 2F, inclusive, of the general appropriation act, the amounts in this section are re-authorized from the fund or funds designated for the corresponding item in sections 2 to 2F, inclusive, of this act or in prior appropriation acts. The sums re-authorized in this section shall be in addition to any amounts available for those purposes.

EXECUTIVE OFFICE OF VETERANS SERVICES

Veterans Services

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 22A. Said chapter 23J is hereby further amended by adding the following section:-

Section 17. (a) There shall be established and placed within the center a separate, non-budgeted special revenue fund to be known as the Offshore Wind Pre-Development and Project Acceleration Fund. Expenditures from the fund shall be to accelerate project timelines, streamline the readiness of offshore wind generation projects and reduce project risks. The fund shall be administered by the center, without further appropriation. All amounts credited to the

fund shall be used to fund the state-led offshore wind pre-development and project acceleration program established pursuant to section 24 of chapter 25A.

(b) The center may make expenditures from the fund, in coordination with the department of energy resources, for eligible pre-development activities, including, but not limited to: (i) permitting and site assessment studies; (ii) fisheries and environmental science studies; (iii) pre-front end engineering design; (iv) transmission planning; and (v) support for the timely utilization of regional supply chain and port infrastructure.

(c) Eligibility for money from the fund shall be limited to offshore wind projects that can demonstrate an ability to access federal tax credits for the benefit of commonwealth ratepayers.

(d) Any financial arrangement executed using monies from the fund shall include a mechanism to ensure recovery of any co-investment capital provided by the commonwealth upon the project reaching commercial operation. Revenues deposited in the fund that are unexpended at the end of a fiscal year shall not revert to the General Fund and shall be available for expenditure in the following fiscal year.

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;

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

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

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

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

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

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

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

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

SECTION 44. Section 10 of said chapter 70B, as so appearing, is hereby amended by 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 45A. Section 89 of chapter 71 of the General Laws, as most recently amended by section 65 of chapter 137 of the acts of 2026, is hereby further amended by inserting after subsection (n) the following subsection:-

(n 1/2)(a) Notwithstanding subsection (n) or any other general or special law to the contrary, a Horace Mann charter school may, through a reservation of seats or a weighted lottery, establish the following preferences for admission, subject to the procedures set forth in this subsection:

(i) annually, any Horace Mann charter school may reserve up to 20 per cent of the available seats for admission in each class year for eligible applicants who reside within a geographic preference area determined by the school; provided, that any unallocated seats shall be released to the general admissions lottery; provided further, that the reservation of seats and the subsequent admissions preferences shall be administered as follows: (A) to be eligible for a reserved seat, an applicant must submit an application for admission within an enrollment window established by the school; (B) if the number of applicants with an admissions preference exceeds the number of reserved seats, the school shall conduct a randomized lottery among those applicants to fill the reserved seats; (C) any eligible applicant who is not selected for a reserved seat under clause (B) shall automatically be entered into the general admissions lottery for the school's remaining available seats; and (D) in the general admissions lottery for the school's remaining available seats, the school shall conduct the lottery in accordance with the enrollment preference categories established in subsection (n); provided, however, that any eligible applicant who is not selected for a reserved seat may be granted a statistical advantage by means of a weighted lottery;

(ii) the school district and the Horace Mann charter school may adopt a plan to enroll a comparable population of students with disabilities, including students that require a full continuum of support and may make assignments to the school consistent with the plan; or

(iii) in the event of a school closure, merger or comparable event, the school district and the Horace Mann charter school may adopt a plan to enroll impacted students through a reservation of seats, a weighted lottery or both.

(b) Nothing in this subsection shall be construed to supersede the enrollment preference granted to siblings of students currently attending the charter school under subsection (n).

(c) The department may issue guidance and administrative procedures as necessary to assist districts and Horace Mann charter schools in implementing the weighted lottery and geographic preference.

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 beverages may grant temporary licenses for the sale of alcoholic beverages 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 it applies and shall be granted only for the premises that are the principal place of business or headquarters of the nonprofit applicant and that are legally zoned to allow such sales or that are the premises of 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 may 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 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. 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, if applicable. All proceeds from such sales shall be used for the license holder's charitable purpose.

(4) The fee for the temporary license shall not exceed the minimum fee provided for holders of licenses to sell alcoholic beverages 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 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 day and at any time permitted under said section 15 during such period and may exercise such license rights on non-consecutive days during such period.

(3) The fee for the 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 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.

(e)(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 an alcoholic beverage may grant temporary licenses for the sale of alcoholic beverages at auction not 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. 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 licenses 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 during such period 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. 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".

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

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

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

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

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

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

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

Section 25A. In order to promote the health, safety and welfare of employees, every employer shall provide for the payment to their employees of the compensation provided for by 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.

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

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

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

(b) If the policyholder exercises the option and chooses a deductible, the insured 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.

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

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

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

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

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

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

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

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

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

Section 1. (a) Notwithstanding any 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 certain land currently under the care and control of the department of conservation and recreation to the city of Boston to be placed under the care and control of the city of Boston’s public works department for general municipal purposes, including, but not limited to, a street light facility. The conveyance shall be subject to sections 2 to 4, inclusive, and to such additional terms and conditions as the commissioner of

capital asset management and maintenance may prescribe in consultation with the commissioner of conservation and recreation; provided, however, that such additional terms and conditions 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 extent that it lies within the area of the newly-aligned street as may be determined by the commissioner of capital asset management and maintenance and approved by the city of Boston.

Section 5. (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 certain parcel of land located at 430 Canterbury street in the city of Boston for water conveyance purposes and purposes related thereto. The parcel is more particularly shown as "FEE-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 parcel 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 county registry of deeds in book 8773, pages 673 and 674. The exact boundaries and location of the parcel shall be determined by the commissioner of capital asset management and maintenance, in consultation with the commissioner of the department of conservation and recreation. The

commissioner of capital asset management and maintenance may convey any portion of the 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 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 parcel of land located at 450 Canterbury street in the city of Boston for water conveyance purposes and purposes related thereto. The permanent easement consists of approximately 8,503 square feet and is more particularly shown as "PE-2" 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 county registry of deeds in book 6902, pages 248 and 249. 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 youth services. The commissioner of capital asset management and maintenance may convey any portion of said parcel described in said book 6902, said pages 248 and 249 that accomplishes the purposes of this act, as determined by the commissioner of capital asset management and maintenance, in consultation with the commissioner of youth services and the Massachusetts Water Resources Authority.

Section 8. The value of the property described in sections 5, 6 and 7 shall be determined by an independent professional appraisal of its fair market value and value in use prepared in accordance with the usual and customary professional appraisal practice by a qualified appraiser commissioned by the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation and the commissioner of youth services. The commissioner of capital asset management and maintenance shall submit the appraisal and a report thereon to the inspector general for review and comment. The inspector general shall review and approve the appraisal, and the review shall include an examination of the methodology utilized for the appraisal. The inspector general shall prepare a report of the review and file the report with the commissioner of capital asset management and maintenance. After receiving the report, the commissioner shall submit copies of the appraisal, the report thereon and the inspector general's review and approval and comments, if any, to the house and senate committees on ways and means and the chairs of the joint committee on state administration and regulatory oversight at least 15 days prior to the execution of the conveyance authorized in said sections 5, 6 and 7.

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

(b) As consideration for the conveyance authorized in section 7, the Massachusetts Water Resources Authority shall compensate the commonwealth by making a payment to the General

Fund in an amount equal to the full and fair market value or the value in use, whichever is greater, as determined by the commissioner of capital asset management and maintenance.

Section 10. Notwithstanding any general or special law to the contrary, the Massachusetts Water Resources Authority shall be responsible for all costs and expenses related to the conveyances authorized in sections 5, 6 and 7, 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 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 75A. Item 1599-0026 of section 2 of chapter 24 of the acts of 2021 is hereby amended by striking out the figure “2025”, as appearing in section 32 of chapter 248 of the acts of 2024, and inserting in place thereof the following figure:- 2027.

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 76A. Item 1599-2032 of section 2A of chapter 102 of the acts of 2021 is hereby amended by striking out the words “initiate a water merger feasibility study in the town

of Great Barrington" and inserting in place thereof the following words:- the town of Great Barrington to protect drinking water quality or for drinking water distribution and such funds shall be made available December 31, 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 78A. Section 213 of chapter 140 of the acts of 2024, as amended by section 156 of chapter 73 of the acts of 2025, is hereby further amended by striking out the words “December 31, 2026” and inserting in place thereof the following words:- December 31, 2028.

SECTION 78B. Item 4000-0054 of section 2 of chapter 28 of the acts of 2023 is hereby amended by striking out the figure “2027”, as appearing in section 35 of chapter 206 of the acts of 2024, and inserting in place thereof the following figure:- 2028.

SECTION 78C. Item 0640-0300 of section 2 of chapter 140 of the acts of 2024 is hereby amended by striking out the figure “2026”, as appearing in section 89 of chapter 73 of the acts of 2025, and inserting in place thereof the following figure:- 2027.

SECTION 78D. Item 1599-0026 of said section 2 of said chapter 140 is hereby amended by striking out the figure “2026”, as appearing in section 94 of said chapter 73, and inserting in place thereof the following figure:- 2027.

SECTION 78E. Item 7008-1116 of said section 2 of said chapter 140 is hereby amended by striking out the figure “2026”, as appearing in section 114 of said chapter 73, and inserting in place thereof the following figure:- 2027.

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 79A. Item 1599-0026 of section 2 of chapter 9 of the acts of 2025 is hereby amended by striking out the words “town of Townsend for the completion of the fitness court project” and inserting in place thereof the following words:- North Middlesex Regional School District for the completion of a fitness court and such funds shall be made available until June 30, 2027.

SECTION 79B. Said item 1599-0026 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “regulations” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 79C. Said item 1599-0026 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “thereto” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 79D. Said item 1599-0026 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “communications” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 79E. Said item 1599-0026 of said section 2 of said chapter 9 is hereby further amended by inserting after the words “library building” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 79F. Item 5911-2000 of said section 2 of said chapter 9 is hereby amended by inserting after the words “Berkshire County” the following words:- and such funds shall be made available until June 30, 2027.

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

SECTION 80A. Item 7002-0010 of said section 2 of said chapter 9 is hereby amended by inserting after the words “community organization” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 80B. Item 7004-3036 of said section 2 of said chapter 9 is hereby amended by inserting after the words “in the city known as the town of Barnstable” the following words:- and such funds shall be made available until June 30, 2027.

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 81A. Item 7008-0900 of said section 2 of said chapter 9 is hereby amended by inserting after the word “Eagles” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81B. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the words “Chamber’s community outreach” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81C. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the word “van” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81D. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the words “Master Plan” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81E. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the words “preparation facilities” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81F. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the words “West Boylston” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81G. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the word “fieldhouse” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81H. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the word “Westford” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81I. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the words “route 24” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 81J. Said item 7008-1116 of said section 2 of said chapter 9, as so amended, is hereby further amended by inserting after the word “Wellesley”, the first time it appears, the following words:- and such funds shall be made available until June 30, 2027.

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 82A. Item 8324-0050 of said section 2 of said chapter 9 is hereby amended by inserting after the word “cisterns” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 82B. Said item 8324-0050 of said section 2 of said chapter 9 is hereby further amended by inserting after the words “town of Weston” the following words:- and such funds shall be made available until June 30, 2027.

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 June 30, 2027.

SECTION 84A. Item 1596-2507 of section 2A of chapter 101 of the acts of 2026 is hereby amended by inserting after the words “Highland Street” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 84B. Item 7002-0025 of section 2 of chapter 137 of the acts of 2026 is hereby amended by striking out the figure “$3,000,000” and inserting in place thereof the following figure:- $5,000,000.

SECTION 85. Section 38 of said chapter 101 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 105A. 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 may, in consultation with University of Massachusetts, Bridgewater State University and Massasoit Community College, transfer the care and control of 226-236B Main street in the city of Brockton from the University of Massachusetts, Bridgewater

State University and Massasoit Community College to the executive office of labor and workforce development. The parcel of land to be transferred to the executive office of labor and workforce development is more particularly described in a deed recorded in the Plymouth county registry of deeds in certificate of title number 121531, document number 728933.

SECTION 105B. Notwithstanding chapter 40 and chapter 30B of the General Laws or any other general or special law to the contrary, the city of Quincy may extend the lease of a certain parcel of land comprised of approximately 241.78 acres of land, together with any improvements thereon, located in the city of Quincy, Norfolk county, Massachusetts, known as the former municipal sanitary landfill and adjacent parcels thereto, as authorized by chapter 50 of the acts of 1994, to Quarry Hills Associates, Limited Partnership for a period of up to 50 years.

SECTION 106. Notwithstanding section 23 of chapter 59 of the General Laws, section 31 of chapter 44 of the General Laws or any other general or special law to the contrary, with the approval of the director of accounts, a city or town may amortize over the subsequent 3 fiscal years, in equal installments or more rapidly, the amount of its deficit related to the outbreak of the 2019 novel coronavirus, also known as COVID-19, and subsequent variants. The commissioner of revenue shall issue guidelines or instructions for reporting the amortization of deficits authorized by this section. The local appropriating authority, as defined in section 21C of 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 108A. (a) Notwithstanding section 13L of chapter 118E of the General Laws, or any other general or special law to the contrary, the executive office of health and human services shall not, directly or through a managed care entity, implement or enforce, a general exclusion from coverage of, or a general limitation on reimbursement for, drugs acquired through the federal 340B Drug Pricing Program under 42 U.S.C. §256b and dispensed through a pharmacy to MassHealth members enrolled in a managed care entity, including any exclusion or limitation achieved by removing pharmacy coverage from or otherwise transferring to MassHealth all or substantially all of the pharmacy benefit under a MassHealth managed-care arrangement, until: (i) expenditure authority under section 1115 of the Social Security Act, 42 U.S.C. §1315, for a 340B hospital access stabilization payment program, or a program substantially similar in purpose, as requested in the commonwealth's request to extend the MassHealth Section 1115 Demonstration beyond December 31, 2027, has been approved by the federal Centers for Medicare and Medicaid Services and has taken effect; and (ii) the executive office of health and human services has submitted the report required under subsection (b). Nothing in the subsection shall prohibit the continued implementation or enforcement of any policy in effect on October 1, 2026.

(b) Not less than 180 days before the effective date of any proposed general exclusion, limitation or transfer described in subsection (a), the executive office of health and human services shall submit a report to the chairs of the joint committee on health care financing and the house and senate committees on ways and means that shall include the following information: (i) the fiscal, operational and patient access impacts of the proposed change; (ii) the projected gross and net state and federal fiscal effects of the proposed change, including all underlying assumptions, methodology and anticipated timeframes; (iii) the estimated financial and

operational impact on federally qualified community health centers and hospitals, including, but not limited to, changes in drug acquisition costs, cash flow implications, reimbursement variability, associated risks to providers, including potential financial losses, and the administrative and operational burdens of implementation; and (iv) the manner in which the executive office of health and human services plans to mitigate the impacts described in clause (iii), including the amount, source, duration and federal matching treatment of any mitigation funding, including the 340B hospital access stabilization payment authority.

(c) Nothing in this section shall be construed to: (i) limit the executive office of health and human services in negotiations with, making commitments to or seeking any approval from the federal Centers for Medicare and Medicaid Services; or (ii) prohibit the executive office of health and human services from implementing any changes other than the general exclusion, limitation or transfer described in subsection (a) that the executive office of health and human services deems necessary to maintain the fiscal sustainability of the MassHealth program, including the designation of specific drugs acquired through the federal 340B Drug Pricing Program, on a drug-by-drug basis, for exclusion from coverage or reimbursement; provided, that such changes shall not, in the aggregate, have substantially the same effect as a general exclusion, limitation or transfer described in subsection (a).

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.

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

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

SECTION 113. Notwithstanding any general or special law to the contrary, the secretary of administration and finance shall estimate the amount of any federal reimbursements claimed or anticipated to be claimed but not yet received in connection with costs incurred in fiscal year

2026. For the purposes of certifying the amount of the consolidated net surplus in the budgetary funds at the close of fiscal year 2026 pursuant to section 5C of chapter 29 of the General Laws, at the direction of the secretary, the comptroller shall record the estimates for each budgetary fund made pursuant to this section as statutory receivables in fiscal year 2026.

SECTION 113A. Notwithstanding any general or special law to the contrary, grants from the amounts collected pursuant to subsection (a) of section 13T of chapter 23A of the General Laws allocated to regional tourism councils pursuant to clause (ii) of subsection (d) of said section 13T of said chapter 23A for fiscal year 2027 shall be distributed not later than December 1, 2026 pursuant to a transfer schedule determined by the executive office for administration and finance.

SECTION 113B. Notwithstanding any general or special law to the contrary, grants from the amounts collected pursuant to subsection (b) of section 13T of chapter 23A of the General Laws allocated to regional tourism councils pursuant to clause (ii) of subsection (d) of said section 13T of said chapter 23A for fiscal year 2026 shall be distributed not later than December 1, 2026 pursuant to a transfer schedule as determined by the executive office for administration and finance.

SECTION 114. Notwithstanding any general or special law to the contrary, the comptroller shall, after making the required transfer pursuant to section 122 of chapter 9 of the acts of 2025, transfer the fiscal year 2026 consolidated net surplus pursuant to section 5C of chapter 29 of the General Laws 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.

SECTION 115. Notwithstanding section 2BBBBBB of chapter 29 of the General Laws or any other general or special law to the contrary, section 18 of chapter 28 of the acts of 2023 shall 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 2XXXXX 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.

SECTION 121A. The courthouse of the Dorchester division of the Boston municipal court located at 510 Washington street in the city of Boston shall be designated and known as the Judge Leslie E. Harris Courthouse, in honor of the late Honorable Leslie Earl Harris, a former judge of the Suffolk juvenile court, for his many contributions to his community, the judiciary and the commonwealth. The division of capital asset management and maintenance shall erect and maintain suitable markers bearing the designation in compliance with any applicable standards.

SECTION 121B. Notwithstanding any general or special law to the contrary, the comptroller shall transfer not less than $10,000,000 to the Offshore Wind Pre-Development and Project Acceleration Fund established in section 17 of chapter 23J of the General Laws, inserted by section 22A, from 1 or a combination of the following sources: (i) alternative compliance payments collected pursuant to sections 11F, 11F1/2 and 17 of chapter 25A of the General Laws and any portfolio standard adopted by the department of environmental protection pursuant to chapter 21N of the General Laws, currently held by the Massachusetts clean energy center; or (ii) funds made available pursuant to section 2EEEEEE of chapter 29 of the General Laws.

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

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

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

SECTION 123. Section 121 is hereby repealed.

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

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

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

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

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