

SENATE No. 3041

The Commonwealth of Massachusetts

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

SENATE, April 2, 2026.

The committee on Senate Ways and Means to whom was referred the House Bill making appropriations for the fiscal year 2026 to provide for supplementing certain existing appropriations and for certain other activities and projects (House, No. 5280); reports, recommending that the same ought to pass with an amendment striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 3041. (Direct Appropriations: \$1,836,246,066.00)

For the committee,
Michael J. Rodrigues

SENATE No. 3041

The Commonwealth of Massachusetts

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

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

10 SECTION 2.

11 JUDICIARY

12 Board of Bar Examiners

13 0321-0100 Board of Bar Examiners.....\$211,857

14 Committee for Public Counsel Services

15 0321-1520 Indigent Persons Fees and Court Costs.....\$12,300,000

16	EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE	
17	Group Insurance Commission	
18	1108-5200	Group Insurance Premium and Plan Costs..... \$300,000,000
19	OFFICE OF THE COMPTROLLER	
20	1599-3384	Settlements and Judgments..... \$25,000,000
21	EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES	
22	Office of Refugees and Immigrants	
23	4003-0124	Immigration Legal Assistance Fund..... \$1,000,000
24	Department of Transitional Assistance	
25	4400-1100	DTA Caseworkers..... \$41,651,558
26	Department of Public Health	
27	4513-1012	WIC Program Manufacturer Rebates Retained Revenue..... \$600,000
28	EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY	
29	Department of Correction	
30	8900-0001	Department of Correction Facility Operations..... \$31,009,996
31	EXECUTIVE OFFICE OF EDUCATION	
32	Office of the Secretary	

33	1596-2437	Early Literacy.....	\$15,000,000
34		Education and Transportation Innovation and Capital Fund.....	100%
35		Department of Elementary and Secondary Education	
36	1596-2436	Mental Health Supports and Wraparounds.....	\$2,500,000
37		Education and Transportation Innovation and Capital Fund.....	100%
38	1596-2514	Adult Basic Education and Workforce Readiness.....	\$5,000,000
39		Education and Transportation Innovation and Capital Fund.....	100%
40	1596-2515	High Dosage Tutoring.....	\$25,000,000
41		Education and Transportation Innovation and Capital Fund.....	100%
42	7061-0012	Special Education Circuit Breaker.....	\$32,000,000
43		Education and Transportation Innovation and Capital Fund.....	100%
44	7061-9813	Rural School Aid.....	\$4,000,000
45		Education and Transportation Innovation and Capital Fund.....	100%

46 SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to
47 provide for an alteration of purpose for current appropriations and to meet certain requirements
48 of law, the sums set forth in this section are hereby appropriated from the Education and
49 Transportation Innovation and Capital Fund established in section 2DDDDDD of chapter 29 of
50 the General Laws or the Transitional Escrow Fund established in section 16 of chapter 76 of the
51 acts of 2021 unless specifically designated otherwise in this section, for the several purposes and

52 subject to the conditions specified in this section and subject to the laws regulating the
53 disbursement of public funds for the fiscal year ending June 30, 2026. Except as otherwise
54 provided, these sums shall be made available through the fiscal year ending June 30, 2029.

55 CANNABIS CONTROL COMMISSION

56 1070-0841 For a statewide public education and awareness program; provided, that
57 funds shall support evidence-based outreach including, but not limited to, youth prevention,
58 responsible consumption practices, cannabis-impaired driving prevention, high-potency product
59 awareness and safe transport to and from social consumption sites; and provided further, that the
60 cannabis control commission shall collaborate with the department of public health and the
61 department of elementary and secondary education in the development of such education and
62 awareness program \$1,000,000

63 General Fund.....100%

64 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

65 Office of the Secretary

66 1596-7066 For a bridge funding reserve to support public institutions of higher
67 education in the commonwealth to enable them to: (i) adapt to federal funding uncertainty or for
68 the loss or diminishment of federal research funding; (ii) encourage advancement of scientific
69 research, enhance employment opportunities and talent development; and (iii) enable
70 participation in partnerships and joint ventures related to research and innovation; provided, that
71 the funds shall be administered by the executive office for administration and finance, in
72 consultation with the executive office of education, the executive office of labor and workforce

73 development and the executive office of economic development; provided further, that funds
74 may be expended as flexible funding support for public institutions of higher education in the
75 commonwealth to fund direct and indirect costs of research to retain talent and preserve the pace
76 of scientific discovery in the commonwealth; provided further, that funds may be expended as a
77 talent retention and extension reserve to fund positions in research and teaching, including
78 graduate, post doctorate and other early career research professionals, that would otherwise be
79 unfunded due to reductions in federal indirect rates and to build a bridge to future funding levels
80 and sources; provided further, that funds may be expended for research opportunities,
81 partnerships and joint ventures to support research activity, employment and advance innovation
82 and opportunity in the commonwealth including, but not limited to, opportunities related to
83 advanced manufacturing and technology, agricultural science and technology, bioengineering
84 and life sciences, civil engineering and advanced construction materials, climate and
85 environmental science, ecology, education and child development, electronics, energy, fisheries
86 and wildlife science and management, forestry science and management, marine science and
87 technology, medical science and technology, meteorology and atmospheric science, nursing
88 science, public health and applied health sciences and robotics; provided further, that prior to the
89 receipt of funds from this item, public institutions of higher education shall submit a federal
90 funding disruption mitigation plan to the executive office for administration and finance and the
91 house and senate committees on ways and means which shall include, but not be limited to, the
92 planned needs and projected expenditures for each fiscal year in which funds are made available
93 under this item; provided further, that funds from this item shall be expended in a manner that
94 prioritizes a public institution of higher education's loss or diminishment of federal research
95 funding that will impact prospective research opportunities and the pace of discovery; provided

96 further, that funds shall be further prioritized in a manner that provides bridge funding over
97 multiple fiscal years in which funds are made available under this item; provided further, that
98 funds shall be expended by public institutions of higher education in a manner that is consistent
99 with the institutions' federal funding mitigation plan unless otherwise authorized by the secretary
100 of administration and finance; and provided further, that the secretary of administration and
101 finance may transfer funds from this item to other items as necessary\$100,000,000

102 Education and Transportation Fund.....100%

103 Reserves

104 1599-0511 For a reserve to support the operations of the Health Care Affordability
105 Working Group; provided, that the secretary of administration and finance may transfer funds
106 from this item to other items of appropriation as necessary..... \$500,000

107 General Fund....100%

108 1599-6083 For the Home Energy Assistance Program to assist eligible low-income
109 elders, working families and other households with assistance paying a portion of winter heating
110 bills; provided, that the executive office of housing and livable communities shall establish the
111 maximum assistance for which a household shall be eligible; and provided further, that the
112 executive office may prioritize eligible households whose primary source of heat is a deliverable
113 fuel including, but not limited to, oil, propane and kerosene \$20,000,000

114 General Fund....100%

115 1599-8910 For a reserve to support costs associated with the 14 county sheriffs'
116 offices; provided, that the secretary of administration and finance may transfer funds from this

117 item to state agencies as defined in section 1 of chapter 29 of the General Laws for costs
 118 associated with staffing related to the care and custody of inmates as determined by the
 119 secretary; and provided further, that not later than June 1, 2026, each sheriff's office receiving
 120 funds from this item shall file a report with the executive office for administration and finance
 121 and to the house and senate committees on ways and means detailing: (i) the reasons for any
 122 spending over what was appropriated to their office in fiscal year 2025; (ii) actions taken to
 123 mitigate those deficiencies in fiscal year 2025; (iii) the reasons for any currently projected
 124 deficiencies in fiscal year 2026; (iv) actions taken to mitigate those deficiencies in fiscal year
 125 2026; and (v) a plan for fiscal year 2027 expenditures that shall not exceed estimated spending in
 126 fiscal year 2026, delineated by which of those costs are mandated by law and the legal precedent
 127 for each such mandate..... \$54,472,655

128 General Fund....100%

129 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

130 Department of Public Health

131 1595-2026 For a transfer to the Affirming Health Care Trust Fund established in
 132 section 2K of chapter 111 of the General Laws..... \$3,500,000

133 General Fund....100%

134 EXECUTIVE OFFICE OF EDUCATION

135 Office of the Secretary

136 1596-2517 For local one-time education projects..... \$100,000

137 Department of Elementary and Secondary Education

138 1596-0111 For a grant program to be administered by the department of elementary
139 and secondary education to support cell phone-free public schools; provided, that funds shall be
140 expended for schools and districts to purchase equipment and provide training to teachers and
141 staff to enforce a prohibition of student use of a personal electronic device on school grounds
142 during the school day and during school-sponsored activities during the school day; provided
143 further, that, for the purpose of this item, "personal electronic device" shall mean a portable
144 electronic device that is: (i) capable of providing voice communication, text messaging or other
145 data communication between 2 or more parties or devices; or (ii) capable of connecting to a
146 smartphone or other personal electronic device, the internet or a cellular or Wi-Fi network; and
147 provided further, that "personal electronic device" shall not include school-issued or sanctioned
148 devices that are used for a legitimate educational purpose\$1,000,000

149 1596-2604 For a reserve to support reimbursements to school districts and direct
150 payments to service providers for special education instructional and transportation costs
151 pursuant to section 5A of chapter 71B of the General Laws and item 7061-0012 of section 2 of
152 the general appropriations act; provided, that reimbursements shall be made in the fiscal year
153 ending on June 30, 2027 for costs incurred in the fiscal year ending on June 30, 2026; and
154 provided further, that funds may be transferred from this item to said item 7061-0012 and
155 expended subject to the conditions specified in said item 7061-0012 in the general appropriations
156 act for the fiscal year ending on June 30, 2027..... \$200,000,000

157 1596-2624 For a grant program to support the long-term fiscal health of school
158 districts through shared services and regionalization; provided, that grants shall be awarded to

159 school districts for the following purposes: (i) study, planning and implementation of school
160 district regionalization; (ii) study, planning and implementation of shared services among school
161 districts; and (iii) technical assistance regarding the repurposing of existing school facilities that
162 are no longer needed as a result of regionalization; provided further, that such grants shall
163 prioritize: (a) school districts with significant enrollment decline as defined by the department of
164 elementary and secondary education; (b) school districts where existing school space is
165 underutilized; and (c) school districts where the regionalization or shared services proposal will
166 produce significant expansion of available academic resources and supports as a result of cost
167 savings or economies of scale; provided further, that funds distributed from this item shall not be
168 considered chapter 70 aid for the calculation of the minimum required local contribution for the
169 upcoming fiscal year; provided further, that annually, not later than November 30, any district
170 receiving funds under this item shall submit a report to the department of elementary and
171 secondary education outlining progress the district has made in studying, planning or
172 implementing regionalization or shared services; and provided further, that annually, not later
173 than December 31, the department shall submit a report to the senate and house committees on
174 ways and means and the joint committee on education detailing the calculation and planned
175 distribution of funds to school districts under this item.....\$25,000,000

176 1596-9813 For rural school aid to eligible towns and regional school districts,
177 excluding vocational schools, independent agricultural, technical schools and charter schools for
178 the fiscal year ending June 30, 2027; provided, that a school district shall be eligible for rural
179 school aid if a school district has a student density of not more than 35 students per square mile
180 and an average annual per capita income of not more than the average annual per capita income
181 for the commonwealth for the same period; and provided further, that rural school aid shall be

182 allocated equitably in the following order of priority: (i) school districts serving less than 11
183 students per square mile; (ii) school districts serving not more than 21 students per square mile;
184 and (iii) school districts serving not more than 35 students per square mile.....\$4,000,000

185 Department of Higher Education

186 1596-2603 For a reserve to provide financial assistance to Massachusetts students
187 enrolled in and pursuing a program of higher education at a public institution of higher education
188 in the commonwealth; provided, that funds may be transferred between this item and items 7070-
189 0065, 1596-2414 and 1596-2700 of section 2 of the general appropriations act at the direction of
190 the secretary of education.....\$18,300,000

191 University of Massachusetts

192 1596-2622 For a pilot scholarship program to provide financial assistance to medical
193 students at the University of Massachusetts medical school to improve the recruitment and
194 expand the workforce of family medicine physicians in the commonwealth; provided, that to be
195 eligible for financial assistance under this item, a student shall, at minimum: (i) be enrolled at the
196 University of Massachusetts medical school in pursuit of a doctor of medicine degree; (ii)
197 commit to pursuing a specialty in family medicine upon completion and graduation from the
198 medical school; and (iii) commit to practicing family medicine, after the completion of all intern
199 and residency requirements, as a licensed physician in accordance with chapter 112 of the
200 General Laws for a period of not less than 5 years at: (a) a community health center defined as an
201 entity receiving funding pursuant to 42 U.S.C. 254b; or (b) a provider organization defined under
202 section 1 of chapter 6D of the General Laws which is clinically affiliated with a hospital health
203 system that has a public payer mix greater than 63 per cent as calculated by the center for health

204 information and analysis using hospital fiscal year 2024 data; provided further, that after
205 calculating an eligible student’s financial aid, awards to eligible students under this item shall be
206 at an amount equal to the remaining total of tuition and fees; provided further, that such awards
207 shall not preclude eligible students under this item from receiving any other financial assistance;
208 provided further, that the University of Massachusetts medical school may prioritize residents of
209 the commonwealth when awarding financial assistance under this item; provided further, that
210 participants in the scholarship program shall remain in good academic standing; provided
211 further, that the medical school may adopt additional guidelines governing eligibility for and the
212 awarding of financial assistance under this item; provided further, that if students awarded
213 financial assistance under this item fail to comply with the criteria for eligibility, all financial
214 assistance shall be repaid over a time period to be determined by the medical school; provided
215 further, that the University of Massachusetts medical school shall submit an annual report to the
216 joint committee on public health, the joint committee on health care financing and the house and
217 senate committee on ways and means detailing: (1) the total number of students awarded
218 financial assistance under this item, delineated by academic year and the state residency of the
219 recipient; (2) the total amount of financial assistance awarded under this item, delineated by
220 academic year and the state residency of the recipient; and (3) a summary assessment of the
221 effect of the pilot scholarship program in improving access to family medicine services and
222 increasing the number of family medicine physicians in the commonwealth; and provided
223 further, that funds in this item shall be made available until June 30,
224 2033.....\$10,000,000

225 TRANSPORTATION

226 Massachusetts Department of Transportation

227 1596-2404 For programs to improve the Massachusetts Bay Transportation
228 Authority's commuter rail infrastructure; provided, that the authority shall consult with the
229 executive office for administration and finance on the projects to be funded by this item;
230 provided further, that in distributing funds from this item, the authority shall prioritize projects
231 that advance a rail system that is fully integrated into the commonwealth's transportation system
232 and designed to make the system more productive, equitable and decarbonized; provided further,
233 that funds shall be expended to facilitate the electrification of commuter rails; provided further,
234 that not less than \$1,000,000 shall be expended for the development of a regional rail master plan
235 to review and outline the process of rail electrification of the entire commuter rail network;
236 provided further, that the master plan shall include, but not be limited to: (i) a description of the
237 end state of regional rail; (ii) an idealized operating plan; (iii) a ridership and revenue study; and
238 (iv) an examination of opportunities for productivity gains; and provided further, that not later
239 than April 1, 2027, the authority shall submit a report to the joint committee on transportation
240 and the house and senate committees on ways and means that shall include, but not be limited to:
241 (a) the criteria used for distributing funds from this item; and (b) a list and description of the
242 projects funded or planned to be funded through this item, including the estimated cost for each
243 project and the expected timeline for the completion of each project\$60,000,000

244 1596-2405 For a reserve to implement a low-income reduced fare program under the
245 Massachusetts Bay Transportation Authority for riders of all modes with low-incomes; provided,
246 that funds from this item may be expended on uses which may include, but shall not be limited
247 to: (i) replacement of foregone fare revenues; (ii) operating and administrative costs relating to
248 the program; (iii) data and technology improvements, systems integration and support; and (iv)
249 community engagement; and provided further, that not later than December 30, 2026, the

250 authority shall submit a report detailing the expenditures from this item including rider
251 enrollment in the low-income reduced fare program as of October 31, 2026, to the Massachusetts
252 Department of Transportation, the joint committee on transportation and the house and senate
253 committees on ways and means.....\$20,000,000

254 1596-2505 For an operating transfer to the Massachusetts Transportation Trust Fund
255 established in section 4 of chapter 6C of the General Laws for a program to support grants for
256 workforce and training initiatives at regional transit authorities and support transit improvements
257 across the commonwealth; provided, that the Massachusetts Department of Transportation shall
258 oversee the distribution of grants under this item; and provided further, that not later than
259 September 1, 2026, the department shall submit a report to the joint committee on transportation
260 and the house and senate committees on ways and means that shall include, but shall not be
261 limited to: (i) the grant criteria used to determine awards; (ii) a list of grant recipients, including
262 the amounts received by each recipient; and (iii) a description of the specific uses by each
263 recipient..... \$45,000,000

264 1596-2506 For an operating transfer to the Massachusetts Transportation Trust Fund
265 established in section 4 of chapter 6C of the General Laws for a pilot program to provide grants
266 to municipalities for repair, maintenance and improvements to unpaved roads; provided, that the
267 Massachusetts Department of Transportation shall oversee the distribution of grants under this
268 item; provided further, that grant funds shall only be available to municipalities for repair,
269 maintenance and improvements to dirt or gravel roads that are open to the public and maintained
270 by the municipality; provided further, that grant funds shall be used by municipalities for: (i)
271 reconstruction, surface grading, crown and shoulder restoration and removal of wash boarding
272 and potholes; (ii) guardrail and signage repair or replacement; (iii) drainage work, including

273 swales; and (iv) the purchase or lease of maintenance equipment including, but not limited to,
274 graders, rollers and loaders; and provided further, that municipalities shall not use grant funds
275 for: (a) construction of new roadways; (b) conversion of unpaved roads to paved roads; (c)
276 landscaping or removing vegetation not related to an eligible use project; (d) culverts; (e)
277 retaining walls; or (f) police details..... \$7,000,000

278 1596-2507 For one-time transportation projects\$100,000

279 1596-2520 For an operating transfer to the Massachusetts Transportation Trust Fund
280 established in section 4 of chapter 6C of the General Laws for a program to support grants for
281 capital infrastructure improvements and equipment and facilities upgrades at regional transit
282 authorities to support transit improvements across the commonwealth; provided, that projects
283 approved under this item shall include, but not be limited to: (i) the purchase of new buses,
284 including electric or hybrid buses; (ii) upgrades to electrical infrastructure to facilitate charging
285 of electric buses; (iii) capital projects to support microtransit initiatives and last mile
286 transportation solutions; and (iv) improvements to bus stops and stations to promote pedestrian
287 safety, user comfort and Americans with Disabilities Act compliance; provided further, that the
288 Massachusetts Department of Transportation shall oversee the distribution of funds; and
289 provided further, that not later than March 1, 2027, the department shall submit a report to the
290 joint committee on transportation and the house and senate committees on ways and means that
291 shall include, but shall not be limited to: (i) the grant criteria used to determine awards; (ii) a list
292 of grant recipients, including the amounts received by each recipient; and (iii) a description of
293 the specific uses by each recipient.....\$50,000,000

294 1596-2521 For an operating transfer to the Massachusetts Transportation Trust Fund
295 established in section 4 of chapter 6C of the General Laws for a program to support
296 improvements to water transportation infrastructure across the
297 commonwealth.....\$10,000,000

298 1596-2526 For an operating transfer to the Massachusetts Transportation Trust Fund
299 established in section 4 of chapter 6C of the General Laws for a program to support grants for
300 capital microtransit initiatives and last mile transportation solutions including, but not limited to,
301 providers that: (i) expand mobility options for rural communities; (ii) extend service to veterans,
302 working families, older adults, people with disabilities and low-income individuals; (iii) provide
303 mobility choices to people with mobility needs; and (iv) extend equitable and affordable
304 transportation mobility improvements in the commonwealth; and provided further, that
305 preference for grants shall be awarded to cities and towns that are taking meaningful steps to
306 produce new housing and have adopted best practices to promote sustainable housing
307 development including, but not limited to, the multifamily zoning requirement established in
308 section 3A of chapter 40A of the General Laws.....\$15,000,000

309 1596-2612 For an operating transfer to the Massachusetts Bay Transportation
310 Authority to replenish the Massachusetts Bay Transportation Authority deficiency fund;
311 provided, that the authority shall notify the Massachusetts Department of Transportation, the
312 executive office for administration and finance, the joint committee on transportation and the
313 house and senate committees on ways and means not less than 30 days in advance of any
314 withdrawal from the Massachusetts Bay Transportation Authority deficiency fund; provided
315 further, that not later than June 30, 2026, the authority shall submit a written deficiency fund
316 policy to the Massachusetts Department of Transportation, the executive office for

317 administration and finance, the joint committee on transportation and the house and senate
318 committees on ways and means; provided further, that funds shall be expended for commuter rail
319 service; provided further, that not less than \$15,000,000 shall be expended for a reduced fare or
320 parking pilot program to promote increased ridership on commuter rail service; provided further,
321 that the pilot program shall begin not earlier than September 8, 2026; provided further, that not
322 later than 30 days prior to the start of the pilot program, the authority shall submit a plan to the
323 joint committee on transportation and the house and senate committees on ways and detailing the
324 implementation of the pilot program and strategies to encourage mode shift by reducing the cost
325 of commuter rail travel; and provided further, that funds may be expended for rider affordability
326 initiatives and pilots that encourage ridership, improving value for riders and passholders and
327 support and encourage participation in the income-eligible reduced fare
328 program.....\$445,000,000

329 1596-2626 For an operating transfer to the Massachusetts Transportation Trust Fund
330 established in section 4 of chapter 6C of the General Laws for payments to municipalities to
331 provide financial relief for extraordinary snow, ice and winter recovery costs incurred during the
332 winter of 2026; provided, that funds may be expended for costs associated with: (i) snow
333 clearing and plowing; (ii) roadway preparation and salting; (iii) icebreaking; (iv) flooding; (v)
334 the reconstruction and resurfacing of roadways; (vi) the repair of damage from downed trees; and
335 (vii) any unanticipated costs attributed to winter weather preparation or recovery; provided
336 further, that not less than \$80,000,000 shall be distributed using a formula based on each
337 municipality's share of road mileage; provided further, that not less than \$20,000,000 shall be
338 made available as additional relief to municipalities, at the discretion of the secretary of
339 Massachusetts Department of Transportation, that have experienced extraordinary costs due to

340 extreme weather impacts relative to other geographic areas of the commonwealth during the
341 winter of 2026; provided further, that funds may be used for costs previously incurred by the
342 municipality prior to the distribution of funds in this item; and provided further, that not less than
343 \$1,000,000 shall be expended for a municipal grant program to assist cities and towns in
344 purchasing safety devices required under section 7 of chapter 90 of the General Laws for
345 municipally owned or leased motor vehicles, semi-trailers or semi-trailer units, as defined in
346 section 1 of said chapter 90.....\$101,000,000

347 SECTION 3. Section 5B of chapter 15A of the General Laws, as appearing in the 2024
348 Official Edition, is hereby amended by striking out, in lines 8 to 15, inclusive, the words “if the
349 individual is not a citizen or legal permanent resident of the United States, the application for
350 financial assistance shall be submitted with an affidavit signed under the pains and penalties of
351 perjury stating that the individual has applied for citizenship or legal permanent residence or will
352 apply for citizenship or legal permanent residence in accordance with federal law within 120
353 days of eligibility for such status” and inserting in place thereof the following words:-
354 individuals seeking to participate in the program pursuant to the fifth paragraph of section 9 shall
355 submit documentation consistent with the requirements of said fifth paragraph of said section 9.

356 SECTION 4. The last paragraph of section 9 of said chapter 15A, as so appearing, is
357 hereby amended by striking out the last sentence and inserting in place thereof the following
358 sentence:- Any information obtained in the implementation of this paragraph shall not be a
359 public record and shall be protected from disclosure under subclause (c) of clause Twenty-sixth
360 of section 7 of chapter 4, section 10 of chapter 66, chapter 66A, chapter 93H and any other
361 applicable privacy laws.

362 SECTION 5. Section 2 of chapter 22D of the General Laws, as so appearing, is hereby
363 amended by inserting after the word “teams”, in line 11, the following words:- , including the
364 joint hazard incident response team, which shall be composed of hazardous materials technicians
365 designated by the state fire marshal and members of the department of state police bomb squad
366 designated by the colonel of state police.

367 SECTION 6. Section 1 of chapter 62 of the General Laws, as so appearing, is hereby
368 amended by inserting after the word “408(q)”, in line 10, the following words:- ; provided,
369 however, that for purposes of section 1400Z-1 of the Code, “qualified opportunity zone” shall
370 mean an area located entirely within the commonwealth that is designated as a qualified
371 opportunity zone under section 1400Z-2; and provided further, that “Code” shall not include
372 reference to any individual amendments to the Code pursuant to section 90 of chapter 62C.

373 SECTION 7. Paragraph (1) of subsection (d) of section 2 of said chapter 62, as so
374 appearing, is hereby amended by adding the following subparagraph:-

375 (R) The deduction allowed under 26 U.S.C. § 174A,.

376 SECTION 8. Section 6 of said chapter 62, as so appearing, is hereby amended by adding
377 the following subsection:-

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

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

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

387 (2) A farm business that donates food, meals or crops grown, manufactured, packaged or
388 prepared by the farm business to a nonprofit food distribution organization shall be allowed a
389 refundable credit against the liability imposed by this chapter for the taxable year of the
390 donation; provided, however, that the credit shall be equal to the fair market value of the food,
391 meals or crops donated by the farm business during the taxable year; provided further, that the
392 credit shall not exceed an aggregate credit of \$5,000 annually; and provided further, that the farm
393 business shall not have claimed a federal or state tax deduction for the same food, meals or crops
394 donated by the farm business during the same taxable year.

395 (3) If the amount of the credit allowed under this subsection exceeds the taxpayer’s
396 liability, the commissioner shall treat the excess as an overpayment and shall pay the taxpayer
397 100 per cent of the amount of such excess, without interest. No credit provided for under this
398 subsection shall be transferable or shall carry over into a subsequent tax year.

399 (4) A credit shall be allowed under this subsection only if the donated food, meals or
400 crops are distributed or served by the nonprofit food distribution organization without charge or
401 at a charge sufficient only to cover the cost of handling such food, meals or crops and are not: (i)
402 used by the nonprofit food distribution organization as consideration for services performed or
403 personal property purchased; or (ii) sold by the nonprofit food distribution organization at a
404 charge in excess of the organization’s cost of handling the food, meals or crops.

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

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

415 SECTION 9. Subsection (jj) of said section 6 of said chapter 62 is hereby repealed.

416 SECTION 10. Chapter 62C of the General Laws is hereby amended by adding the
417 following section:-

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

420 (b) Except as provided in subsection (c), any individual amendment to the Internal
421 Revenue Code that would otherwise apply pursuant to chapters 62 or 63, that would affect the
422 determination of Massachusetts gross income, Massachusetts deductions pursuant to said chapter
423 62, gross income pursuant to paragraph 3 of section 30 of said chapter 63 or net income pursuant
424 to paragraph 4 of said section 30 of said chapter 63 shall not apply to:

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

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

428 (c) Subsection (b) shall not apply to any individual amendment to the Internal Revenue
429 Code if the commissioner determines within 90 days after such amendment is enacted that the
430 impact to tax revenue collected pursuant to chapters 62 or 63 is estimated to be less than
431 \$20,000,000 adjusted for inflation as provided by subsection (f) of section 1 of the Code, as
432 amended and in effect for the taxable year, for:

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

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

435 (d) Not later than 90 days after any individual amendment to the Internal Revenue Code,
436 the commissioner shall submit to the house and senate committees on ways and means and post
437 on its website the estimated impact to tax revenue collected pursuant to chapters 62 and 63 of
438 such individual amendment.

439 SECTION 11. Section 30 of chapter 63 of the General Laws, as appearing in the 2024
440 Official Edition, is hereby amended by striking out paragraph 3 and inserting in place thereof the
441 following paragraph:-

442 3. "Gross income", gross income as defined in the federal Internal Revenue Code, as
443 amended and in effect for the taxable year, plus the interest from bonds, notes and evidences of
444 indebtedness of the commonwealth or any other state; provided, however, that: (i) in addition to
445 the foregoing, gross income of corporations taxable under section 38B shall include a deduction

446 for losses from the sale or exchange of capital assets sustained during the taxable year to the
447 extent allowable by the Code; (ii) for purposes of applying section 1400Z-2 of the Code,
448 “qualified opportunity zone” shall mean an area located entirely within the commonwealth that is
449 designated as a qualified opportunity zone under said section 1400Z-2; and (iii) any individual
450 Code amendments as referenced in section 90 of chapter 62C shall have no force or effect.

451 SECTION 12. Said section 30 of said chapter 63, as so appearing, is hereby further
452 amended by inserting after the word “allowed”, in lines 32 and 33, the following words:- ; and
453 provided further, that any individual amendments to the Code as referenced in section 90 of
454 chapter 62C shall have no force or effect.

455 SECTION 13. Said section 30 of said chapter 63, as so appearing, is hereby further
456 amended by striking out, in lines 81 to 83, inclusive, the words “and (viii) the deductions
457 allowed by sections 245A, 250 and 965(c) of the Code” and inserting in place thereof the
458 following words:-

459 (viii) the deductions allowed by sections 245A, 250 and 965(c) of the Code; and
460 (ix) the deductions allowed by section 70302(f) of Pub. L. 119-21;

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

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

465 “Farm business”, a business corporation located in the commonwealth that is engaged in
466 the business of farming as defined in section 1A of chapter 128.

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

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

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

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

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

493 (f) The commissioner of revenue, in consultation with the commissioner of agricultural
494 resources, shall promulgate regulations necessary for the implementation, administration and
495 enforcement of this section and subsection (jj) of section 6 of chapter 62. The commissioner of
496 revenue, in consultation with the commissioner of agricultural resources, shall develop and
497 publish a standard form that eligible claimants under this section shall use to report the
498 information required for donations under subsection (e).

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

500 SECTION 16. The General Laws are hereby further amended by inserting after chapter
501 63D the following chapter:-

502 Chapter 63E

503 TAXATION OF PASS-THROUGH ENTITIES ON INCOME EXCEEDING SURTAX
504 THRESHOLD

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

507 "Code", as defined in section 1 of chapter 62.

508 "Commissioner", the commissioner of revenue.

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

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

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

526 Section 2. An eligible pass-through entity may elect to pay an excise on its qualified
527 income taxable in the commonwealth at a rate of 4 per cent. A qualified member of an electing
528 eligible pass-through entity shall be allowed a refundable credit against the tax imposed under
529 chapter 62. The credit shall be available to qualified members in an amount proportionate to each
530 qualified member’s share of the tax due and paid under this chapter by the eligible pass-through

531 entity multiplied by 0.9. The credit shall be available for the member's taxable year in which the
532 electing eligible pass-through entity's taxable year ends.

533 Section 3. Nothing in this chapter shall apply to any taxable year for which the federal
534 limitation on the state and local tax deduction imposed by section 164(b)(6) of the Code, as
535 amended and in effect for the applicable year, has expired or is otherwise not in effect.

536 Section 4. The excise under this chapter shall be in addition to, and not in lieu of, any
537 other tax required to be paid by the commonwealth, including taxes imposed by chapter 62 or
538 chapter 63. The excise under this chapter shall be due and payable on the eligible pass-through
539 entity's original, timely filed return. A return that reports the excise shall be due at the same time
540 as a partnership information return or corporate excise return would be due for the entity under
541 chapter 62C. Nothing in this chapter shall alter any filing requirements for a qualified member
542 under said chapter 62C.

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

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

550 Section 7. The commissioner shall promulgate regulations or guidance to administer this
551 chapter. The regulations or guidance may: (i) make the credit available to qualified members
552 with income from eligible pass-through entities that in turn have income from other eligible pass-

553 through entities; (ii) provide rules on the application of this chapter to eligible trusts and estates;
554 and (iii) require estimated payments of the excise by electing eligible pass-through entities and
555 their qualified members in a manner consistent with chapter 62B.

556 SECTION 17. Section 6 of chapter 64H of the General Laws, as appearing in the 2024
557 Official Edition, is hereby amended by adding the following subsection:-

558 (aaa) (1) For the purposes of this subsection, the following words shall have the
559 following meanings unless the context clearly requires otherwise:

560 “Developer”, a person, partnership, company, corporation or other entity, or any
561 subcontractor thereof, that engages in construction of an approved affordable multifamily
562 housing project.

563 “Multifamily housing projects”, a multifamily housing project approved by the executive
564 office of housing and livable communities that: (i) is located in a census tract where the median
565 household income is below 120 per cent of the average household income; or (ii) includes not
566 less than 15 per cent affordable units as determined by the executive office.

567 (2) Sales of materials, tools and fuel, as those terms are defined for the purposes of
568 subsection (r), purchased for a developer, to the extent authorized by the executive office of
569 housing and livable communities, which are consumed and used directly and exclusively in the
570 construction of approved multifamily housing projects that support housing for low, moderate
571 and middle income residents.

572 (3) In any fiscal year, the executive office of housing and livable communities shall not
573 approve a multifamily housing project for the exemption allowed under this subsection if the

574 total estimated exemption amount for all outstanding approved multifamily housing projects
575 would likely exceed \$35,000,000 for the fiscal year. The executive office shall consult with the
576 department prior to approving a multifamily housing project to determine if the project is likely
577 to result in the cap being exceeded.

578 (4) After the executive office of housing and livable communities approves a multifamily
579 housing project, the developer shall obtain a certificate from the executive office of housing and
580 livable communities stating that it is entitled to the exemption under this subsection. A vendor,
581 upon being presented with the certificate, shall keep a record of the sales price of each separate
582 sale and the number of such certificate. Such records shall be made available to the executive
583 office not later than 60 days after notice from the executive office to produce such records. The
584 developer shall also keep receipts and records of all purchases for which the developer claims the
585 exemption. Such receipts and records shall be submitted to, and in a manner determined by, the
586 executive office. The burden of proving that such developer qualifies for the exemption shall be
587 upon the vendor unless the vendor takes in good faith from the developer the certificate and such
588 certificate is received and made available to the commissioner not later than 60 days from the
589 date of the notice from the commissioner to produce such certificate.

590 (5) If construction does not commence within 2 years of the project's approval, the
591 executive office of housing and livable communities shall revoke the certificate and notify the
592 department.

593 (6) The executive office of housing and livable communities may revoke a project's
594 approval if it determines: (i) that the developer has used the certificate to claim an exemption for
595 any tangible personal property other than materials, tools or fuel purchased for the construction

596 of the approved multifamily housing project; or (B) the project no longer qualifies as a
597 multifamily housing project. Upon such revocation, the executive office shall notify the
598 department. As of the effective date of any revocation under this paragraph or paragraph (5), the
599 commissioner shall disallow any exemptions allowed by the original certificate under this
600 subsection.

601 (7) Upon completion of the approved affordable multifamily housing project, the
602 executive office of housing and livable communities shall notify the department and the
603 department shall revoke the certificate.

604 (8) The executive office of housing and livable communities and the department shall
605 issue regulations or guidance for the administration of this subsection. Said regulations or
606 guidance shall provide criteria for the approval of multifamily housing projects and the executive
607 office shall prioritize projects that best address the Commonwealth's goals of increasing housing
608 production for low, moderate and middle income residents.

609 (9) Annually, the executive office of housing and livable communities shall report and
610 make available on its website projects approved under this subsection. The report shall include
611 an analysis of the impact of the subsection, the approved projects and the progress on the
612 construction thereof, the geographic distribution of approved projects and any other
613 recommendations of the executive office.

614 SECTION 18. Section 2F of chapter 90 of the General Laws, as so appearing, is hereby
615 amended by striking out, in line 4, the figure "\$100,000" and inserting in place thereof the
616 following figure:- \$50,000.

617 SECTION 19. Subsection (e) of section 16 of chapter 115 of the General Laws, as so
618 appearing, is hereby amended by adding the following sentence:- If the secretary approves the
619 application, such approval shall be the only proof required to show the veteran's character of
620 discharge for any state program or service.

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

623 The marshal may provide support to law enforcement agencies through the use of the
624 joint hazard incident response team established within the division of hazardous materials in the
625 department of fire services pursuant to section 2 of chapter 22D, for technical or operational
626 assistance for incidents or events involving potential reactive or energetic materials that may
627 pose a risk to public health or safety. Any response action taken by a municipal firefighter as a
628 member of the joint hazard incident response team at the direction of the marshal or the
629 marshal's designee shall be deemed to have been taken on behalf of the department of fire
630 services for the benefit of the commonwealth. Municipal firefighters who are members of the
631 joint hazard incident response team shall not be considered law enforcement officers and shall
632 not exercise police powers.

633 SECTION 21. Section 6 of chapter 175M, as so appearing, is hereby amended by striking
634 out, in lines 22, 33 and 39, the figure "40" and inserting in place thereof, in each instance, the
635 following figure:- 100.

636 SECTION 22. Said section 6 of said chapter 175M, as so appearing, is hereby further
637 amended by striking out, in lines 25, 33 and 43, the figure "100" and inserting in place thereof, in
638 each instance, the following figure:- 40.

639 SECTION 23. Item 2000-0103 of section 2A of chapter 102 of the acts of 2021 is hereby
640 amended by inserting after the word “aqueducts” the following words: “and funding shall be
641 made available until December 31, 2029”.

642 SECTION 24. Item 4513-1012 of section 2 of chapter 9 of the acts of 2025 is hereby
643 amended by striking out the figure “\$28,600,000”, each time it appears, and inserting in place
644 thereof, in each instance, the following figure:- \$29,200,000.

645 SECTION 25. Notwithstanding paragraph (1) of subsection (d) of section 2 of chapter 62
646 of the General Laws and paragraph 4 of section 30 of chapter 63 of the General Laws, the
647 deduction allowed under section 174A of the Internal Revenue Code, as amended and in effect
648 for the 2026 tax year, shall be disallowed for taxable years beginning in 2025; provided, that for
649 taxable years beginning on or after January 1, 2022 and before January 1, 2026, any research or
650 experimental expenditures paid or incurred for said taxable years shall be deducted as permitted
651 under section 174 of the Internal Revenue Code as in effect on July 3, 2025.

652 SECTION 26. Notwithstanding paragraph (1) of subsection (d) of section 2 of chapter 62
653 of the General Laws and paragraph 4 of section 30 of chapter 63 of the General Laws, the
654 following deductions shall be disallowed for taxable years beginning in 2025 and 2026: (i) the
655 deduction allowed under section 168(n) of the Internal Revenue Code, as amended and in effect
656 for the 2026 tax year; (ii) the deduction allowed under section 179 of the Internal Revenue Code
657 to the extent it is increased by amendments to sections 179(b)(1) and 179(b)(2) of the Internal
658 Revenue Code inserted by section 70306 of Pub. L. 119-21; and (iii) the deduction allowed
659 under section 163(j) of the Internal Revenue Code to the extent that the definition of “adjusted

660 taxable income” is modified by an amendment to section 163(j)(8)(A)(v) of the Internal Revenue
661 Code inserted by section 70303 of Pub. L. 119-21.

662 SECTION 27. Notwithstanding paragraph 3 of section 30 of chapter 63 of the General
663 Laws, a taxpayer shall, for taxable years beginning in 2025 and 2026, apply section 1400Z-2 of
664 the Internal Revenue Code as in effect for taxable years beginning prior to January 1, 2026.

665 SECTION 28. Notwithstanding any general or special law to the contrary, in fiscal year
666 2026, the comptroller shall transfer \$150,000,000 from the Education and Transportation
667 Innovation and Capital Fund established in section 2DDDDDD of chapter 29 of the General
668 Laws to the High-Quality Early Education & Care Affordability Fund established in section
669 2YYYYYY of said chapter 29.

670 SECTION 29. Notwithstanding chapters 62B, 62C and 63B of the General Laws, interest
671 and penalties shall not be imposed on an underpayment or late payment of tax for taxable years
672 beginning in 2025 where a taxpayer filed a return with the commissioner of revenue for such
673 taxable years prior to enactment of this act that did not accord with sections 7, 13 and 25, and the
674 taxpayer files a subsequent return with the commissioner of revenue to adjust the previous return
675 to accord with said sections 7, 13 and 25 within 90 days of enactment of this act.

676 SECTION 30. A project shall not be approved by the executive office of housing and
677 livable communities pursuant to subsection (aaa) of section 6 of chapter 64H of the General
678 Laws on or after January 1, 2032; provided, however, that any certificate issued pursuant to
679 subsection (aaa) of section 6 of chapter 64H of the General Laws shall remain in effect until the
680 project is completed or the executive office has revoked the project’s approval pursuant to
681 paragraph (5) or (6) of said subsection (aaa) of said section 6 of said chapter 64H.

682 SECTION 31. Salary adjustments and other economic benefits authorized by the
683 following collective bargaining agreements shall be effective for the purposes of section 7 of
684 chapter 150E of the General Laws:

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

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

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

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

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

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

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

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

702 (9) the agreement between the University of Massachusetts and the American Federation
703 of Teachers Faculty Federation Local 1895, Dartmouth Campus, Unit D80 & Unit D81; and

704 (10) the agreement between the Board of Higher Education and the Massachusetts State
705 College Association/MTA/NEA.

706 SECTION 32. Sections 6, 10 through 12, inclusive, and 16, 21 and 22 shall apply for
707 taxable years beginning on or after January 1, 2026.

708 SECTION 33. Section 7 and 13 shall apply for taxable years beginning on or after
709 January 1, 2022.

710 SECTION 34. Sections 8 and 14 shall be effective for tax years ending on or after
711 December 31, 2026.

712 SECTION 35. Section 17 shall take effect on January 1, 2027.

713 SECTION 36. Sections 9 and 15 shall take effect on January 1, 2029.