SENATE . . . . . No. 3290

The Commonwealth of Massachusetts

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

SENATE, October 29, 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. 5700); 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 3290. (Direct Appropriations: $2,476,841,267.00.) [In fiscal year 2026 with a net cost to the commonwealth of $1,704,997,592. This legislation also adds $84,580,989 in net new spending to the fiscal year 2027 general appropriations act.]

For the committee,
Michael J. Rodrigues

SENATE . . . . . No. 3290

The Commonwealth of Massachusetts

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

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

Reserves

1599-8910 Sheriffs Reserve……...$134,605,398

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 LABOR AND WORKFORCE DEVELOPMENT

Department of Labor Relations

7003-0902 Joint Labor Management Committee for Municipal Police and Fire.....$20,000

EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES

Office of the Secretary

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

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

EXECUTIVE OFFICE OF EDUCATION

Office of the Secretary

7010-0005 Department of Elementary and Secondary Education……$500,000

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

1599-1725 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

1599-8925 For a reserve to support costs incurred by the 14 county sheriffs' offices in fiscal year 2025; provided, that not more than $9,917,965 shall be transferred to the Bristol sheriff's office; provided further, that not more than $1,406,407 shall be transferred to the Hampshire sheriff's office; provided further, that not more than $216,102 shall be transferred to the Berkshire sheriff's office; provided further, that not more than $7,177,839 shall be transferred to the Barnstable sheriff's office; provided further, that not more than $2,065,964 shall be

transferred to the Dukes County sheriff's office; provided further, that not more than $810,626 shall be transferred to the Essex sheriff's office; provided further, that not more than $5,334,216 shall be transferred to the Franklin sheriff's office; provided further, that not more than $27,098,250 shall be transferred to the Hampden sheriff's office; provided further, that not more than $7,183,830 shall be transferred to Middlesex sheriff's office; provided further, that not more than $16,831,558 shall be transferred to Plymouth sheriff's office; provided further, that not more than $22,252,515 shall be transferred to Suffolk sheriff's office; provided further, that not more than $9,904,286 shall be transferred to the Worcester sheriff's office; provided further, that not later than 30 days after this act the Massachusetts Sheriffs Association shall submit a report to the house and senate committee on ways and means detailing spending plans for each of the 14 county sheriffs' offices; provided further, that the spending plans for each office shall detail total spending for fiscal year 2027 and such spending shall not: (i) spend in excess of its appropriation in fiscal year 2027; (ii) spend in excess of its total spending in fiscal year 2026; and provided further, that the spending plans shall include and describe any changes to services and staffing levels required to meet each of the spending levels established in the previous proviso……. $110,199,558

EXECUTIVE OFFICE OF EDUCATION

Department of Early Education and Care

1596-2518 For the Holocaust Legacy Foundation, Inc. for the Boston Holocaust Museum to provide interactive educational opportunities, combat hate and discrimination and promote tourism and attract visitors to the commonwealth..... $10,000,000

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%

EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES

Office of the Secretary

1595-1779 For a transfer to the Fair Housing Fund established in section 2JJJJJJ of chapter 29 of the General Laws.....$2,000,000

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 would otherwise 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 sections 2 or 2F of chapter 9 of the acts of 2025; provided, that for items which do not appear in said sections 2 or 2F of said chapter 9 of the acts of 2025, the amounts in this section are re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in sections 2 or 2A of this act or in prior appropriation acts. Amounts in this section shall be re-appropriated from the fund or funds designated for the corresponding item in said sections 2 or 2F of said chapter 9; provided, that for items which do not appear in said sections 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 sections 2 to 2F, inclusive, of this act or in prior appropriation acts. The unexpended balance of each appropriation in the state accounting 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

Health Policy Commission

1450-1200 Health Policy

Commission…….....$350,000

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.....$7,885,484

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 said chapter 9; provided, however, that for items which do not appear in said sections 2 to 2F, inclusive, of said chapter 9, 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. Section 2 of chapter 6C of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out, in line 145, the words “$15,000,000 or more” and inserting in place thereof the following words:- more than $30,000,000.

SECTION 4. Chapter 7 of the General Laws is hereby amended by inserting after section 22P the following section:-

Section 22Q. Notwithstanding section 39M of chapter 30 or any general or special law to the contrary, a governmental body may, in a single procurement under this chapter, procure: (i) broadband internet service; (ii) the design, installation, maintenance and operation of fiber optic cables and other equipment to provide broadband internet service to a public building; (iii) the design, installation, maintenance and operation of a wireless communication network for a public building or public land; or (iv) any combination of the foregoing. Any such fiber optic cables, wireless network equipment and other physical improvements designed, installed, maintained and operated pursuant to such procurement shall be considered supplies.

SECTION 5. Section 1 of chapter 7C of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting after the definition of “energy conservation projects” the following 2 definitions:-

“Job order”, an agreed-upon, fixed-price order issued to a contractor, pursuant to a job order contract, for the contractor's performance of a specific maintenance, repair, alteration or conversion project consisting solely of tasks, materials and equipment selected from those specified and priced in said job order contract.

“Job order contract”, a contract for the performance of maintenance, repair, alteration or conversion projects; provided, however, that the contract: (i) shall be limited to a specified term; (ii) specifications shall consist of technical descriptions of various tasks, materials and equipment at stated unit prices and shall not specify the specific projects to be performed by the contractor; (iii) shall contain a fixed contractor's mark-up over the unit prices stated in the specifications; and (iv) shall provide that the awarding authority may enter into fixed price job orders with the contractor for the performance of specific projects, consisting solely of

combinations of the tasks, materials and equipment specified in the contract, at the unit prices specified therein plus the contractor's mark-up.

SECTION 6. Section 5 of said chapter 7C, as so appearing, is hereby amended by striking out, in lines 4 and 13, the figure “$250,000” and inserting in place thereof, in each instance, the following words:- the estimated construction cost described in the first sentence of the third paragraph of section 59.

SECTION 7. Said section 5 of said chapter 7C, as so appearing, is hereby further amended by striking out, in line 9, the figure “$5,000,000” and inserting in place thereof the following figure:- $8,500,000.

SECTION 8. Said section 5 of said chapter 7C, as so appearing, is hereby further amended by striking out, in line 17, the figure “$10,000,000” and inserting in place thereof the following figure:- $17,000,000.

SECTION 9. Section 9 of said chapter 7C, as so appearing, is hereby amended by striking out, in lines 8 and 27, the figure “$25,000”and inserting in place thereof, in each instance, the following figure:- $50,000.

SECTION 10. Section 29 of said chapter 7C, as so appearing, is hereby amended by striking out, in line 5, the figure “$25,000” and inserting in place thereof the following words:- the estimated construction cost described in the first sentence of the third paragraph of section 59.

SECTION 11. Section 46 of said chapter 7C is hereby amended by striking out, in line 68, as so appearing, the figure “$30,000” and inserting in place thereof the following figure:- $50,000.

SECTION 12. Said section 46 of said chapter 7C is hereby further amended by striking out, in line 70, as so appearing, the figure “$300,000” and inserting in place thereof the following figure:- $500,000.

SECTION 13. Section 51 of said chapter 7C is hereby amended by striking out, in line 51, as so appearing, the figure “$30,000” and inserting in place thereof the following figure:- $50,000.

SECTION 14. Said section 51 of said chapter 7C is hereby further amended by striking out, in line 53, as so appearing, the figure “$300,000” and inserting in place thereof the following figure:- $500,000.

SECTION 15. Section 54 of said chapter 7C is hereby amended by striking out, in line 56, as so appearing, the figure “$30,000” and inserting in place thereof the following figure:- $50,000.

SECTION 16. Said section 54 of said chapter 7C is hereby further amended by striking out, in line 58, as so appearing, the figure “$300,000” and inserting in place thereof the following figure:- $500,000.

SECTION 17. Section 59 of said chapter 7C, as so appearing, is hereby amended by striking out, in lines 18 to 20, inclusive, the words “No provider of design services for any building project for which a state agency is the using agency shall be selected by the designer

selection board or by the administering agency and no" and inserting in place thereof the following words:- For any building project with an estimated construction cost greater than $500,000, no.

SECTION 18. Said chapter 7C is hereby further amended by adding the following section:-

Section 74. (a) Notwithstanding section 46, section 39M of chapter 30, section 44A of chapter 149 or any other general or special law to the contrary, the commissioner may establish a program for the use of job order contracts by the division of capital asset management and maintenance with respect to properties for which the division is responsible.

(b) The commissioner may procure contracts for services related to the creation and use of job order contracts including, but not limited to, the creation of task descriptions, specifications and unit prices for use in job order contracts and agency training and other services related to such contracts.

(c) The commissioner may procure job order contracts for use by the division of capital asset management and maintenance. Job order contracts shall be limited to job orders estimated to cost not more than $250,000 each and shall be procured through the procedures specified in section 39M of chapter 30; provided, however, that: (i) the amount of the bid deposit shall be $5,000; (ii) contractors that are awarded job orders under any job order contract shall be certified by the division of capital asset management and maintenance for the category of work specified in the contract; and (iii) if authorized by the job order contract, the amounts of surety bonds required by the contract may be satisfied with respect to each job order before the commencement of any work under that job order. The schedule of rates of wages shall be

established by the director of labor standards for each job order before the commencement of any work under that job order.

The commissioner shall award a job order contract to the eligible and responsible bidder who offers the lowest mark-up over the base unit prices specified in the contract specifications. Job order contracts shall have a maximum term of 3 years.

(d) Within 30 days of issuing a job order, the commissioner shall place a notice in the central register which shall include, but not be limited to: (i) a description of the work under the job order; (ii) the price quote for the job order; and (iii) the contractor awarded the job order.

(e) Annually, not later than June 30, the commissioner shall prepare a report on the projects utilizing job order contracts through the program and submit the report to the clerks of the house of representatives and senate and the joint committee on state administration and regulatory oversight. The report shall include, but not be limited to, an analysis of the cost effectiveness of job order contracting, an accounting of compliance with applicable prevailing wage and access and opportunity requirements and any other public benefits resulting from job order contracts through the program.

SECTION 19. Section 32 of chapter 9 of the General Laws is hereby repealed.

SECTION 20. 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 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.

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

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

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

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

(c) Revenue from sales pursuant to subsection (b) of section 25 shall only be expended for:

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

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

(iii) 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 21. 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 have the following meanings unless the context clearly requires otherwise:

"Active service in the armed forces", shall not include active duty for training in the Army National Guard or Air National Guard or active service 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, including women's branches of the armed forces.

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

"Persian Gulf War", the period on or after August 2, 1990 to November 30, 1995, inclusive.

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

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

SECTION 22. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in line 17, the words "served in" and inserting in place thereof the following words:- served, or is currently serving, in.

SECTION 23. Said section 78 of said chapter 10, as so appearing, is further amended by striking the word “related”, in line 19, and inserting in place thereof the following words:- qualifying contingency.

SECTION 24. 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 25. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in line 49, the words “Medal for” and inserting in place thereof the following words:- Medal, or equivalent Expeditionary Medal, for.

SECTION 26. 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 27. 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 28. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in line 68, the figure “(i)” and inserting in place thereof the following figure:- (ii).

SECTION 29. 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 30. Said section 78 of said chapter 10, as so appearing, is hereby further amended by striking out, in line 106, the word “section” and inserting in place thereof the following word: chapter.

SECTION 31. 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 32. 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 33. 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 34. 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 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 35. 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 36. Section 9A of said chapter 23J, as so appearing, is hereby amended by striking out, in lines 113 and 114, the words “company or offshore wind organization” and inserting in place thereof the following words:- company, offshore wind organization or an entity engaged in port infrastructure development or operation in support of the offshore wind industry.

SECTION 37. 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 38. 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 39. Section 11C of chapter 25A of the General Laws, as so appearing, is hereby amended by striking out, in line 29, the words “$1 million” and inserting in place thereof the following figure:- $3,000,000.

SECTION 40. Section 39M of chapter 30 of the General Laws, as so appearing, is hereby amended by striking out, in lines 21, 54, 57, 63, 66 and 163, the figure “$50,000”, and inserting in place thereof, in each instance, the following figure:- $75,000.

SECTION 41. Said section 39M of said chapter 30, as so appearing, is hereby further amended by striking out, in line 67, the figure “$150,000” and inserting in place thereof the following figure:- $250,000.

SECTION 42. Section 39R of chapter 30 of the General Laws, as so, 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 43. Section 1 of chapter 30B of the General Laws, as so appearing, is hereby amended by inserting after the word “plowing”, in line 56, the following words:- , snow hauling and snow removal.

SECTION 44. Section 3 of said chapter 30B, as so appearing, is hereby amended by striking out, in line 2, the figure “$10,000” and inserting in place thereof the following figure:- $25,000.

SECTION 45. Section 4 of said chapter 30B, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) Except as permitted pursuant to this section and section 7, for the procurement of a supply or service for a governmental body in the amount of $25,000 or greater, but not to exceed $100,000, a procurement officer shall seek written quotations from not less than 3 persons customarily providing the supply or service. The procurement officer shall record: (i) names and addresses of all persons from whom quotations were sought; (ii) the purchase description used for the procurement; (iii) names of the persons submitting quotations; and (iv) the date and amount of each quotation. Such information shall be retained in the file required under section 3. A governmental body may require that any procurement for the governmental body in an amount of not more than $100,000 shall be subject to section 5 or section 6.

SECTION 46. Said section 4 of said chapter 30B, as so appearing, is hereby further amended by striking out, in line 21, the figure “$10,000” and inserting in place thereof the following figure:- $25,000.

SECTION 47. Section 5 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 to 4, inclusive, the words “$50,000 or, in the case of a municipal or regional school district, award of procurement contracts in the amount of more than $100,000,” and inserting in place thereof the following figure:- $100,000.

SECTION 48. Said section 5 of said chapter 30B, as so appearing, is hereby further amended by striking out, in lines 37 to 39, inclusive, the words “on the COMMBUYS system administered by the operational services division” and inserting in place thereof the following words:- through additional means reasonably considered to notify the public of the opportunity.

SECTION 49. Said section 5 of said chapter 30B, as so appearing, is hereby further amended by striking out, in lines 40 and 41, the words “$50,000, or, for a municipal or regional school district, more than”.

SECTION 50. Section 6 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 and 3, the words “$50,000, or, a municipal or regional school district, more than”.

SECTION 51. Section 6A of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 and 3, the words “$50,000, or, a municipal or regional school district, more than”.

SECTION 52. Section 7 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 and 3, the words “$50,000, or, a municipal or regional school district, more than”.

SECTION 53. Section 15 of said chapter 30B, as so appearing, is hereby amended by striking out, in line 21, the figure “$10,000” and inserting in place thereof the following figure:- $25,000.

SECTION 54. Section 17 of said chapter 30B, as so appearing, is hereby amended by striking out, in line 1, the figure “$10,000” and inserting in place thereof the following figure:- $25,000.

SECTION 55. Said chapter 30B is hereby further amended by striking out section 22, as so appearing, and inserting in place thereof the following section:-

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

Notwithstanding any general or special law to the contrary, a public procurement unit that conducts a cooperative purchasing agreement pursuant to this section in a manner that constitutes full and open competition may award contracts to multiple offerors through a single request for proposals if the chief procurement officer for the awarding public unit determines that doing so is in the best interests of the parties to the cooperative purchasing agreement.

SECTION 56. Section 7 of chapter 32 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting, in line 148, after the word “officer”, the following words:- or a correction officer or correctional program officer.

SECTION 57. 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, 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 may be appointed by each such entity; 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, however, 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 58. 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 59. 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 60. 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 61. 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 however, that any individual amendments to the Code as referenced in section 90 of chapter 62C shall have no force or effect.

SECTION 62. 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 in effect on July 3, 2025.

SECTION 63. Said section 1 of said chapter 63, as amended by section 40, is hereby further amended by striking out clause (i), inclusive, as appearing in section 40.

SECTION 64. Chapter 93 of the General Laws is hereby amended by adding the following section:-

Section 116. (a) For the purposes of this section, the following words shall have the following meanings unless the context requires otherwise:-

"Negative option feature", a provision of a contract under which the consumer's silence or failure to take affirmative action to reject a good or service or to cancel or non-renew an agreement is interpreted by the seller as acceptance or continuing acceptance of the offer including, but not limited to: (i) an automatic renewal; (ii) a continuity plan; (iii) a free-to-pay conversion or fee-to-pay conversion; or (iv) a prenotification negative option plan.

"Product", a good, whether tangible or intangible, or service available for sale or included as part of a sale for personal, family or household use, including memberships, subscriptions and dwelling units available for rent or lease; provided, however, that "product" shall not include insurance products, other than property and casualty liability insurance, which are subject to the commonwealth's statutory or regulatory requirements relative to the advertisement, offering, solicitation, sale or renewal of those products.

(b) In connection with any advertising, marketing, solicitation or offer of sale that is targeted to or results in a sale in the commonwealth:

(i) any product with a negative option feature shall provide a simple mechanism for a consumer to cancel the negative option feature and avoid being charged for the product and immediately stop any recurring charges; provided, however, that the simple mechanism required by this subclause shall be as easy to access and use as the method the consumer used to initiate the negative option feature; and provided further, that the simple mechanism shall be available through the same medium the consumer used to initiate the negative option feature;

(ii) any product with a negative option feature exceeding 31 days shall provide written notice to the consumer, within 30 but not less than 5 calendar days prior to the date upon which the consumer is required to cancel in order to avoid incurring a subsequent financial obligation, which discloses clearly and conspicuously: (A) any financial obligations that may be incurred if the consumer fails to cancel the negative option feature; (B) all products for which the consumer will incur a financial obligation if the consumer fails to cancel the negative option feature; (C) the mechanism by which the consumer may cancel the negative option feature, which shall comply with clause (i); (D) the calendar date by which the consumer shall be required to cancel the negative option feature in order to avoid incurring a financial obligation; and (E) the calendar date on which the consumer will incur any financial obligation if the consumer fails to cancel the negative option feature; provided, however, that sellers of products insuring property or liability may comply with this paragraph by sending written notice in combination with a policy renewal proposal not more than 50, and not less than 5, calendar days prior to the policy renewal effective date.

(iii) for any product with a negative option feature that is marketed or sold in conjunction with another party's product, the party responsible for billing the consumer for the product with a negative option feature shall provide the notice required under this subsection; provided, however, that the payment of insurance premiums through a mortgage escrow account shall not transfer the notice obligation to the mortgage lender or servicer.

(c) This section shall apply to the conduct specified herein unless preempted by federal law.

(d) The attorney general may promulgate regulations to implement this section, including disclosure and notice requirements applicable to products with a negative option feature.

(e) A violation of this section shall constitute an unfair or deceptive act or practice pursuant to chapter 93A.

SECTION 65. 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 66. 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 67. Section 2 of said chapter 94I is hereby amended by striking out subsection (a), as appearing in section 46 of chapter 65 of the acts of 2026, 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 health care at a Veterans Administration facility who provides official documentation from the Veterans Administration indicating a diagnosis of a debilitating medical condition; provided, however, that the commission shall not require a written or electronic certification from a healthcare professional.

SECTION 68. 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, however, 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 69. 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, however, 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 70. Section 245 of said chapter 111, as inserted by chapter 182 of the acts of 2024, is hereby repealed.

SECTION 71. Said chapter 111 is hereby further amended by inserting after section 245 the following section:

Section 245A. (a) As used in this section, the following words shall, unless the context clearly requires otherwise, have the following meanings:

"Auxiliary firefighting personal protective equipment", personal protective equipment other than firefighting personal protective equipment garments, including self-contained breathing apparatuses and other respiratory protection products, hearing protection, protective communication devices and fall protection products, as classified by the secretary of public safety and security.

"Components of auxiliary firefighting personal protective equipment", items including batteries, o-rings, circuit boards, valves and linings that are used to manufacture or power auxiliary firefighter personal protective equipment including self-contained breathing apparatus.

"Firefighting personal protective equipment garments", clothing or wearable items designed, intended or marketed to be worn by firefighting personnel in the performance of their duties that is designed for use in fire and rescue activities, including, but not limited to, jackets, pants, footwear, gloves, helmets and respiratory equipment.

"Intentionally-added PFAS", PFAS chemicals that are added to a product or that enter the product from the manufacturing or processing of the product; provided, however, that the manufacturer of the product knows, or is reasonably expected to know, or possesses or controls information of the addition of PFAS chemicals; and provided further, that "intentionally-added PFAS" shall include any degradation products containing PFAS chemicals or products for which PFAS chemicals or PFAS precursors are used as a processing agent or mold release agent or PFAS created by chemical reactions.

"Local government", a county, city, town, fire district, regional fire protection authority or special purpose district that provides firefighting services.

"Manufacturer", a person, firm, association, partnership, corporation, organization, joint venture, importer or domestic distributor that manufactures, sells or distributes firefighting agents or firefighting equipment; provided, however, that in the case of a product imported into the United States, "manufacturer" shall include the importer or first domestic distributor of the product if the person that manufactured or assembled or whose brand name is affixed to the product does not have a presence in the United States.

"Perfluoraolkyl and polyfluoraolkyl substances" or "PFAS chemicals", a class of fluorinated organic chemicals containing at least 1 fully fluorinated carbon atom.

(b) A manufacturer or other person that sells firefighting personal protective equipment garments to a person, local government or state agency shall not manufacture, knowingly sell, offer for sale, distribute for sale or distribute for use in the commonwealth any firefighting personal protective equipment garments containing intentionally-added PFAS.

(c)(1) A manufacturer or other person that sells auxiliary firefighting personal protective equipment with components containing PFAS chemicals to any person, local government or state agency shall provide written notice to the purchaser at the time of sale which shall state: (i) that the auxiliary firefighting personal protective equipment contains PFAS chemicals; (ii) components that contain PFAS and the reason for which the components of the auxiliary firefighting personal protective equipment contains PFAS chemicals; and (iii) the specific PFAS chemicals within the product listed by chemical name and abbreviated name.

(2) A manufacturer or other person selling auxiliary firefighting personal protective equipment and the purchaser of said equipment shall retain a copy of the notice on file for not less than 3 years from the date of the purchase. Upon the request of the department, a manufacturer or purchaser shall furnish the notice, or copies of the notice, and associated sales documentation to the department within 60 days of the request.

(3) Beginning January 31, 2027, and every one year thereafter, each manufacturer that sold auxiliary firefighting personal protective equipment with components containing PFAS chemicals to any person, local government or state agency in the Commonwealth of Massachusetts during the preceding calendar year shall submit to the Department of Fire Services, on or before January 31 of the applicable reporting year, a summary of the manufacturer's current efforts to eliminate the components that contain PFAS chemicals from such equipment.

SECTION 72. Section 245A of said chapter 111, as added by section 70, is hereby further amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c) A manufacturer or other person that sells auxiliary firefighting personal protective equipment to a person, local government or state agency shall not manufacture, knowingly sell, offer for sale, distribute for sale or distribute for use in the commonwealth any auxiliary firefighting personal protective equipment containing intentionally-added PFAS.

SECTION 73. 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, however, 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 74. Subsection (c) of section 10AA of chapter 118E of the General Laws, inserted by 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 75. 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 nonprofit 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 nonconsecutive 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 said 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 joint applicant shall be a nonprofit charitable corporation organized under chapter 180 and registered with the nonprofit 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 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 nonconsecutive 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 said section 14.

SECTION 76. 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 not to be drunk on the premises at auctions 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 said 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 not to be drunk on the premises at auctions to applicants that are nonprofit charitable corporations organized under chapter 180 and registered with the nonprofit 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 nonconsecutive 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 said 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 may 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 nonconsecutive 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 said 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 alcoholic beverages not to be drunk on the premises may grant temporary licenses for the sale of alcoholic beverages not to be drunk on the premises at auctions to joint applicants; provided, however, that at least 1 joint applicant shall be a nonprofit charitable corporation organized under chapter 180 and registered with the nonprofit 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 may 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 nonconsecutive 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 said section 14.

SECTION 77. 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 78. Section 29 of chapter 149 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out, in line 6, the figure "$25,000" and inserting in place thereof the following figure:- $50,000.

SECTION 79. Section 44A of said chapter 149, as so appearing, is hereby amended by striking out, in lines 68, 87, 91 and 107, the figure "$50,000" and inserting in place thereof, in each instance, the following figure:- $75,000.

SECTION 80. Said section 44A of said chapter 149, as so appearing, is hereby further amended by striking out, in lines 108, 119 and 127, the figure "$150,000" and inserting in place thereof, in each instance, the following figure:- $250,000.

SECTION 81. Section 44A 1/2 of said chapter 149, as so appearing, is hereby amended by striking out, in line 8, the figure "$1,500,000" and inserting in place thereof the following figure:- $2,500,000.

SECTION 82. Section 44F of said chapter 149, as so appearing, is hereby amended by striking out, in lines 6 and 42, the figure "$25,000" and inserting in place thereof, in each instance, the following figure:- $50,000.

SECTION 83. Subsection (a) of section 105E of chapter 149 of the General Laws, as so appearing, 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 84. 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 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 format issued by the executive office of labor and workforce development containing 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 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 format issued by the executive office of labor and workforce development containing 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 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 format issued by the executive office of labor and workforce development containing 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 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 format issued by the executive office of labor and workforce development containing workforce demographic and pay data categorized by race, ethnicity, sex and job category.

SECTION 85. 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 86. 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 87. 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 88. 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 89. 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 entities 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 wage data reports.

SECTION 90. 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, if required, to subparagraph (c). 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 by the applicant.

(a) By keeping on deposit with the state treasurer in trust for the benefit and security of employees such amount of securities, not less than $100,000 in market value, 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, that the market value of said deposit is not 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 may be returned to the employer if the employer shall: (i) insure with an insurer under paragraph (1) of this section; (ii) qualify as a self-insurer under subparagraph (b) of this section; 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, the employer shall 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 a 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 used to satisfy the liability or 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 of the employer's place of business, or, in the case of a corporation, where said corporation has a principal place of business. A 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, on an annual basis, 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 as may be required by the department provided, that such amount is not less than $100,000. 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 an 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 a company with an "A" rating or above authorized to transact 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 state treasurer, then 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 used to satisfy the liability or the debt of the self-insurer.

The department shall, not less than 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 is not 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 and is effective. 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 a disaster.

Such reinsurance shall be: (i) in such amounts and such form as the department may approve; and (ii) effected with a company as provided in section 20 of chapter 175; provided, however, 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 used to satisfy the liability or 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: (i) continue to make payments on claims for which payments have already commenced; (ii) commence payment on claims that reach the retention level set in the applicable reinsurance policy; and (iii) 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 Employers Liability Act, 45 U.S.C. section 51 et seq.

(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 to promptly make payments of compensation as provided for by this chapter, or for any other reasonable cause. A 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 subparagraph (a) of subsection (2), or in requiring a further bond or security for an additional sum under subparagraph (b) of subsection (2), 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 has been issued by the court pending a final determination. 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, but not limited to, 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, of 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.

(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 this section.

SECTION 91. Section 3 of chapter 161A of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out, in line 162, the figure "$15,000,000" and inserting in place thereof the following figure:- $30,000,000.

SECTION 92. Section 7 of chapter 175M of the General Laws, as so appearing, is hereby amended by striking out, in lines 26, 68, 72 and 77, the figure “140” and inserting in place thereof, in each instance, the following figure:- 120.

SECTION 93. Section 10 of chapter 183A of the General Laws, as so appearing, is hereby amended by striking out, in line 236, the words “The declarant shall not” and inserting in place thereof the following words:- Except as otherwise provided for pursuant to section 25, the declarant shall not.

SECTION 94. Said chapter 183A of the General Laws is hereby further amended by adding the following section:-

Section 25. (a) As used in this section, the following words shall have the following meanings unless the context clearly requires otherwise:

“Eligible costs”, expenditures for the construction and development of a condominium and the units thereof, including, but not limited to, materials, labor, demolition, pre-construction design, site clearing costs, and other similar costs as may be designated by regulation.

“Eligible costs escrow account”, an account in a financial institution located in the commonwealth where a pre-construction deposit for eligible costs is held by an escrow agent.

“Escrow agent”, a third-party holder of a pre-construction deposit held in an eligible costs escrow account pursuant to this section, including, but not limited to, a licensed title insurance company, an attorney, a licensed real estate broker or an institution whose accounts are insured by a governmental agency or instrumentality, or any other person as provided for by regulation.

"Person", a natural person, partnership, whether general or limited and whether domestic or foreign, limited liability company, foreign limited liability company, trust, estate, association, corporation, custodian, nominee or any other individual or entity.

"Pre-construction deposit", funds delivered by a prospective purchaser of a unit that is part of a condominium prior to the substantial completion thereof, where the seller and prospective purchaser mutually agree in writing that a portion of such funds may be used for eligible costs.

"Prospective purchaser", a person who has made an offer to purchase a unit that is part of a condominium.

"Seller", a person that is constructing or causing to be constructed any unit that is a part of a condominium.

"Substantial completion", the issuance of a certificate of occupancy for the entire building where the unit is located.

(b) Notwithstanding subsection (j) of section 10, a seller and prospective purchaser may, by written agreement, authorize the seller to use not more than 90 per cent of a pre-construction deposit for eligible costs; provided, that such written agreement shall be incorporated into any contract for the sale of the unit or any purchase and sale agreement for the unit, whichever is executed first.

(c) (1) A written agreement pursuant to subsection (b) shall contain the following:

(i) A provision that requires the pre-construction deposit to be held in an eligible costs escrow account;

(ii) A provision that requires the seller to obtain and maintain a surety bond, letter of credit or other financial guarantee as a condition to withdrawing funds from an eligible costs escrow account in accordance with paragraph (3);

(iii) A provision that requires that not less than 10 per cent of a pre-construction deposit be held in an eligible costs escrow account be held in such escrow account during the pendency of a transaction until the transaction is consummated or terminated;

(iv) The following statement in boldfaced type or capital letters no smaller than the largest type on the first page of such agreement:

"PRE-CONSTRUCTION DEPOSITS MADE PRIOR TO CLOSING PURSUANT TO THIS CONTRACT MAY BE USED FOR CONSTRUCTION PURPOSES BY THE SELLER TO THE EXTENT ALLOWED BY THIS AGREEMENT AND M.G.L. c. 183A, § 25."; and

(v) Any other provisions required by regulations.

(2) A pre-construction deposit delivered by a prospective purchaser pursuant to an agreement executed in accordance with paragraph (1) shall be held in an eligible costs escrow account until:

(i) refunded to the prospective purchaser;

(ii) delivered to the seller at closing;

(iii) delivered to the seller upon the prospective purchaser's default; or

(iv) distributed to the seller in accordance with paragraph (3).

(3) Funds held in an eligible costs escrow account may be distributed to the seller or its designee for eligible costs only if, and to the extent, that:

(i) the agreement executed pursuant to paragraph (1) describes the extent to which a pre-construction deposit may be used to pay for eligible costs;

(ii) the seller provides to the escrow agent: (a) a copy of the agreement executed pursuant to paragraph (1); (c) a reasonably detailed description of the eligible costs to be paid by the distribution from the eligible costs escrow account; and (c) any of the following: (1) a surety bond issued by a licensed third-party surety company in an amount equivalent to or greater than the amount of pre-construction deposit being requested ensuring repayment to the escrow agent or prospective purchaser if the seller fails to deliver the unit in a timely manner or to the extent the prospective purchaser is entitled to such return pursuant to and subject to the agreement executed pursuant to paragraph (1), (2) an irrevocable letter of credit obtained by the seller, for not less than the full amount of the pre-construction deposit held in an eligible costs escrow account, ensuring repayment to the escrow agent or prospective purchaser if the seller fails to deliver the unit in a timely manner or to the extent the prospective purchaser is entitled to such return pursuant to and subject to the agreement executed pursuant to paragraph (1) or (3) any other equivalent financial guarantee as may be authorized by the executive office of housing and livable communities pursuant to subsection (e).

(d) An escrow agent who in good faith releases all or any portion of the funds in accordance with this section and pursuant to the agreement executed pursuant to subsection (b) shall have no obligation to monitor the progress of construction or the expenditure of the funds

by the seller and shall not be liable to the prospective purchaser for the release of funds in accordance with said agreement.

(e) The executive office of housing and livable communities may promulgate regulations for the administration of this section.

SECTION 95. Chapter 731 of the acts of 1945 is hereby repealed.

SECTION 96. Chapter 210 of the acts of 1946 is hereby repealed.

SECTION 97. Chapter 581 of the acts of 1946 is hereby repealed.

SECTION 98. Chapter 440 of the acts of 1953 is hereby repealed.

SECTION 99. Chapter 646 of the acts of 1968 is hereby repealed.

SECTION 100. Chapter 325 of the acts of 1969 is hereby repealed.

SECTION 101. Section 16 of chapter 130 of the acts of 2005 is hereby repealed.

SECTION 102. 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 103. 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 104. Subsection (b) of section 16 of chapter 76 of the acts of 2021 is hereby amended by striking out the figure “2027”, as appearing in section 4 of chapter 98 of the acts of 2022, and inserting in place thereof the following figure:- 2028.

SECTION 105. 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: (i) the agricultural fields numbered 4, 5, 10, 11, 12, 13, 14A, 14C, 15, 16, 17, 18, 19, 20 and 22 on the plan of land 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 (ii) the parcel of land identified as AF13 and the western portion of AF1, containing approximately 54 acres, as shown on a plan of land entitled “Plan of Land in Templeton, MA & Phillipston, MA” prepared by Northeast Survey Consultants, dated March 18, 2025, and recorded in the Worcester county registry of deeds in book 983, page 11.

SECTION 106. 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: (i) 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 of land referenced in clause (i) of section 4, subject to modifications pursuant to section 5, and (ii) the parcels of land identified as SP2, SP6 and the eastern portion of

AF1, containing approximately 10 acres, as shown on the plan entitled of land referenced in clause (ii) of said section 4.

SECTION 107. 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 108. 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 109. Item 1596-2517 of said section 2A of said chapter 7 of the acts of 2025 is hereby amended by striking out the words "2 transportation vans" and inserting in place thereof the following words:- for infrastructure upgrades.

SECTION 110. Item 0330-0300 of section 2 of chapter 9 of the acts of 2025 is hereby amended by inserting after the words "of Law", the following words:- and such funds shall be made available until June 30, 2027.

SECTION 111. Item 1599-0026 of said section 2 of said chapter 9 is hereby amended by inserting after the word "construction", the first time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 112. Said item 1599-0026 of said section 2 of said chapter 9 is hereby further amended by inserting after the word "building", the second time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 113. Said item 1599-0026 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “library”, the second time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 114. 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 115. 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 116. Said item 1599-0026 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “system”, the second time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 117. 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 118. Item 7002-0010 of said section 2 of said chapter 9 is hereby amended by inserting after the word “organizations”, the first time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 119. Item 7004-0107 of said section 2 of said chapter 9 is hereby amended by striking out the figure “60” and inserting in place thereof the following figure:- 55.

SECTION 120. Said item 7004-0107 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “situations” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 121. Said item 7004-0107 of said section 2 of said chapter 9 is hereby further amended by inserting after the words “veteran housing” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 122. 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 123. Item 7008-0900 of said section 2 of said chapter 9 is hereby amended by inserting after the word “events”, the second time it appears, the following words:- 'and such funds shall be made available until June 30, 2027.

SECTION 124. Item 7008-1116 of said section 2 of said chapter 9 is hereby amended by inserting after the word “Falmouth”, the third time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 125. Said item 7008-1116 of said section 2 of said chapter 9 is hereby further amended by inserting after the words “grant program”, the third time they appear, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 126. Said item 7008-1116 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “organizations”, the third time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 127. Said item 7008-1116 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “area”, the seventh time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 128. Said item 7008-1116 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “line” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 129. Said item 7008-1116 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “public library”, the tenth time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 130. Said item 7008-1116 of said section 2 of said chapter 9 is hereby further amended by inserting after the word “Mansfield”, the first time it appears, the following words:- and such funds shall be made available until June 30, 2027.

SECTION 131. Item 7010-0005 of said section 2 of said chapter 9 is hereby amended by striking out the words “June 30, 2026” and inserting in place thereof the following words:- January 31, 2027.

SECTION 132. Item 7010-1192 of said section 2 of said chapter 9 is hereby amended by inserting after the word “Ipswich” the following words:- and such funds shall be made available until June 30, 2027.

SECTION 133. Item 8000-0313 of said section 2 of said chapter 9 is hereby amended by striking out the words “Compete with Purpose, Inc. for Score4More, Inc.'s annual Save R Streets event, a 2--day basketball tournament and peace weekend aimed at reducing violence in the city

of Boston” and inserting in place thereof the following words:- Bike Life New England Foundation Inc. for Score4More, Inc.’s annual Save R Streets event, a 2-day basketball tournament and peace weekend aimed at reducing violence in the city of Boston and such funds shall be made available until June 30, 2027.

SECTION 134. 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 135. Said chapter 9 is hereby further amended by striking out section 121.

SECTION 136. Item 1599-1778 of section 2A of chapter 14 of the acts of 2025 is hereby amended by adding the following words:- and such funds shall be made available until June 30, 2027.

SECTION 137. Section 38 of chapter 101 of the acts of 2026 is hereby repealed.

SECTION 138. Item 1596-2517 of section 2A of said chapter 101 is hereby amended by striking out the words “and Children's Service, Inc.” and inserting in place thereof the following words:- Service of Greater Framingham, Inc.

SECTION 139. Said item 1596-2517 of said section 2A of said chapter 101 is hereby further amended by striking out the figure “$56,321,811” and inserting in place thereof the following figure:- $56,471,811.

SECTION 140. 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 141. Item 2511-0107 of said section 2 of said chapter 137 is hereby amended by striking out the words “New Life Furniture Bank of MA, Inc. to purchase a vehicle to support its operations and its mission to provide free furniture to families in need” and inserting in place thereof the following words:- Fresh Start Furniture Bank, Inc. in the town of Hudson for the purchase of a used cargo van, including vehicle branding, to expand outreach efforts and increase the collection of donated household goods.

SECTION 142. 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.

SECTION 143. 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:- $702,073,456.

SECTION 144. 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 145. 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 146. 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 147. Item 7004-0101 of said section 2 of said chapter 137 is hereby amended by adding the following words:- ; provided further, that the secretary of housing and livable communities may transfer funds between items 7004-0101 and 7004-0108; and provided further, that the secretary of housing and livable communities shall notify the house and senate committees on ways and means not less than 14 days in advance of any such transfer.

SECTION 148. Item 7004-0107 of said section 2 of said chapter 137 is hereby amended by striking out the figure “60”, the first time it appears, and inserting in place thereof the following figure:- 55.

SECTION 149. 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 150. Item 7008-1116 of said section 2 of said chapter 137 is hereby amended by striking out the words “Cape Cod Chamber of Commerce” and inserting in place thereof the following words:- Cape Cod Canal Regional Chamber of Commerce.

SECTION 151. Said section 2 of said chapter 137 is hereby amended by inserting after item 8910-8900 the following 4 items:-

8910-9000 For the Berkshire sheriff's office, which may expend not more than $145,000 in revenues collected for the delivery and administration of pre-release healthcare services;

provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system..... $145,000

8910-9010 For the Franklin sheriff's office, which may expend not more than $165,000 in revenues collected for the delivery and administration of pre-release healthcare services; provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system..... $165,000

8910-9020 For the Hampden sheriff's office, which may expend not more than $945,000 in revenues collected for the delivery and administration of pre-release healthcare services; provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for

payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system..... $945,000

8910-9030 For the Middlesex sheriff's office, which may expend not more than $730,000 in revenues collected for the delivery and administration of pre-release healthcare services; provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system..... $730,000

SECTION 152. 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 153. 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 154. Paragraph (b) of section 112 of chapter 137 of the acts of 2026 is hereby amended by inserting after the word “need” the following words:- “; and provided further, that in no instance shall a sheriff’s office spend or obligate funding that is greater than said sheriff’s actual spending in fiscal year 2026 if said amount of spending exceeds the amount appropriated for said sheriff’s office”.

SECTION 155. 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 156. 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 157. 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 158. 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) 70 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; (ii) 15 per cent to the Commonwealth Stabilization Fund established in section 2H of said chapter 29; and (iii) 15 per cent to the Commonwealth’s

Pension Liability Fund established pursuant to subsection (e) of subdivision 8 of section 22 of chapter 32.

SECTION 159. 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 160. 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 161. 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 162. 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 163. 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 164. 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 165. 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 166. 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 167. 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 168. 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 169. 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 170. 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 171. 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 land court division the Plymouth county registry of deeds in certificate of title number 121531, document number 728933.

SECTION 172. Notwithstanding any general or special law to the contrary, in fiscal year 2026, at the direction of the secretary of administration and finance, the comptroller shall transfer up to $250,000,000 from the Education and Transportation Fund established in section 2BBBBBB of chapter 29 of the General Laws to the Student Opportunity Act Investment Fund established in section 35RRR of chapter 10 of the General Laws.

SECTION 173. Notwithstanding any general or special law to the contrary, in fiscal year 2026, at the direction of the secretary of administration and finance, the comptroller shall transfer up to $50,000,000 from the Education and Transportation Fund established in section 2BBBBBB of chapter 29 of the General Laws to the Early Education and Care Operational Grant Fund established in section 19 of chapter 15D of the General Laws.

SECTION 174. Notwithstanding any general or special law to the contrary, in fiscal year 2026, the comptroller shall transfer the amount of interest earnings attributable to the funds established in sections 2BBBBBB, 2CCCCCC and 2DDDDDD of chapter 29 of the General Laws in fiscal year 2026 to the Student Opportunity Act Investment Fund established in section 35RRR of chapter 10 of the General Laws.

SECTION 175. 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 176. Section 170 is hereby repealed.

SECTION 177. Sections 58 to 61, inclusive, and section 63 shall take effect for taxable years beginning on or after January 1, 2026.

SECTION 178. Section 62 shall take effect for taxable years beginning on or after January 1, 2022.

SECTION 179. Sections 70 and 71 shall take effect on January 1, 2027.

SECTION 180. Sections 22, 33 and 34 shall take effect July 1, 2027.

SECTION 181. Section 176 shall take effect on December 31, 2027.

SECTION 182. Section 176 shall take effect on January 1, 2032.