JOINT COMMITTEE ON BONDING, STATE ASSETS AND CAPITAL EXPENDITURES 2025-2026 (194th)

BILL SUMMARY

Bill Number: H.5527

Title: An Act Relative to Massachusetts Winning Global Investment, Talent, and Innovation ("Mass Wins")

Sponsor(s): Joint Committee on Economic Development and Emerging Technologies

Hearing Date: July 2nd, 2026

Reporting Deadline: September 24th, 2026

Prior History: Follows Chapter 238 of the Acts of 2024 ("Mass Leads Act"); builds upon Chapter 140 of the Acts of 2024 (FY25 General Appropriations Act) and Chapter 150 of the Acts of 2024 (FY25 supplemental act)

CURRENT LAW: ***M.G.L. c. 6, § 204(b)*** *(Advisory Board on Employee Ownership; member term limits);* ***M.G.L. c. 6A, § 16I(c)–(d)*** *(Executive Office of Economic Development structure);* ***M.G.L. c. 7, § 4S*** *(state grant administration — preference modifiers for competitive grant programs);* ***M.G.L. c. 10, § 35FF*** *(Massachusetts Alternative and Clean Energy Investment Trust Fund);* ***M.G.L. c. 23, § 27*** *(new — annual workforce and labor-market report);* ***M.G.L. c. 23A, § 3D*** *(Economic Assistance Coordinating Council and the EDIP tax credit award framework);* ***M.G.L. c. 23B, § 5A*** *(housing appeals committee);* ***M.G.L. c. 23G, § 42(b)*** *(MassDevelopment Cultural Facilities Fund);* ***M.G.L. c. 23I, §§ 3, 5*** *(Massachusetts Life Sciences Center; Life Sciences Tax Incentive Program);* ***M.G.L. c. 23J, §§ 1, 2, 3, 5, 9, 11, 15, 16, 17*** *(Massachusetts Clean Energy Technology Center; Climatetech Investment Fund; Renewable Energy Trust Fund; climatetech tax incentive program; Gridtech Deployment Advisory Board);* ***M.G.L. c. 25, § 20*** *(mandatory renewable-energy charge of 0.5 mill per kilowatt-hour on retail electricity customers);* ***M.G.L. c. 29, § 2GGGGGG*** *(new — Massachusetts Artificial Intelligence Innovation Trust Fund);* ***M.G.L. c. 40, §§ 8C, 54A*** *(conservation commission rulemaking and recordkeeping);* ***M.G.L. c. 40A, §§ 1A, 3C, 5, 6, 7A, 9, 14, 15*** *(Zoning Act — definitions, commercial conversion framework, site plan review, board of appeals);* ***M.G.L. c. 40G, §§ 4, 6*** *(Massachusetts Technology Development Corporation investment authority and reporting);* ***M.G.L. c. 40J, § 3*** *(Massachusetts Technology Park Corporation);* ***M.G.L. c. 41, § 56*** *(municipal advance payment authority);* ***M.G.L. c. 59, § 5P*** *(new — tax increment exemption for adaptive reuse projects);* ***M.G.L. c. 62, § 6(l), (r), (gg), (hh), (ii)*** *(personal income tax credits — motion picture and video game production, life sciences, climatetech, internship);* ***M.G.L. c. 62C, § 21*** *(confidentiality of tax returns; statutory disclosure exceptions);* ***M.G.L. c. 63, §§ 38R, 38U, 38X, 38CC, 38OO, 38RR, 38SS, 38TT, 38UU, 42B*** *(corporate excise credits — motion picture and video game production, HDIP, life sciences, climatetech, internship);* ***M.G.L. c. 64H,***

§ 6(qq), (ww) *(sales tax exemptions for small business energy and related qualifying activities);* ***M.G.L. c. 70B*** *(School Building Authority law);* ***M.G.L. c. 85, § 30A*** *(new — superload permit weight threshold and expedited permits);* ***M.G.L. c. 93M*** *(new — Transparency in Frontier Artificial Intelligence Act);* ***M.G.L. c. 111, §§ 244, 245*** *(new — food truck health inspections; surgical smoke evacuation mandate);* ***M.G.L. c. 112, §§ 75, 82–85, 87A½, 87B, 131, 132, 135D, 136, 222*** *(nursing licensure; embalmer and funeral director requirements; certified public accountant licensure; licensed social worker examination and practicum grant program; home inspector pathway);* ***M.G.L. c. 121C*** *(Economic Development Incentive Program; consolidation of administrative authority in the Secretary of Economic Development);* ***M.G.L. c. 131, § 40*** *(wetlands delineation appeals to the Land Court);* ***M.G.L. c. 137A*** *(new — Social Work Licensure Compact);* ***M.G.L. c. 143, § 100*** *(Board of Building Regulations and Standards; variances from the energy code);* ***M.G.L. c. 149, § 24L*** *(Massachusetts Noncompetition Agreement Act);* ***M.G.L. c. 150, §§ 3–9*** *(labor conciliation — sections repealed);* ***M.G.L. c. 150A, §§ 2, 3, 4, 4C, 5, 6A, 7A, 8, 9A, 10*** *(private-sector labor relations; employer and employee definitions; agency service fees; captive-audience meeting restrictions; healthcare labor notice);* ***M.G.L. c. 156C, § 12*** *(Limited Liability Company filing fees);* ***M.G.L. c. 164, §§ 134, 152*** *(public utilities — Renewable Energy Trust Fund references; economic development rate tariffs);* ***M.G.L. c. 185, § 1U*** *(new — Land Court exclusive jurisdiction over municipal wetlands appeals);* ***M.G.L. c. 271, § 7A*** *(bazaar permit limits);* ***Chapter 498 of the Acts of 1993*** *(Devens Enterprise Commission, Reuse Plan, and By-laws);* ***Chapter 14 of the Acts of 2025, § 97*** *(effective-date extension);* ***Chapter 140 of the Acts of 2024*** *, Item 7002-1509 (FY25 GAA grant program);* ***Chapter 238 of the Acts of 2024*** *(Mass Leads Act) — Items 7002-1522 and 7002-1523; Sections 316, 320, and 324.*

SUMMARY:

§1 Declares the legislative purpose of the act — to finance a program of community development, economic opportunity, support for local government, increased industry innovation, job creation, and economic reinvestment — and provides that the sums set forth in §2 shall be available for expenditure until **June 30, 2036**.

§2 Authorizes **$305,000,000** in capital appropriations to the Executive Office of Economic Development, Office of the Secretary, as follows:

- $25,000,000 (7002-8079) Capital grants to private businesses constructing or expanding commercial, industrial, or manufacturing facilities in the Commonwealth, with eligible projects including facilities that eliminate or minimize fossil-fuel heating and cooling, integrate climate resilience design features, or support the creation of a significant number of new jobs. Grants shall be awarded in a manner that promotes geographic equity.

- $75,000,000 (7002-8080) Grants to develop and apply artificial intelligence technologies in strategic sectors, including life sciences, healthcare, advanced manufacturing, climatetech, quantum information science, defense, transportation, and robotics. Grants shall be awarded in a manner that promotes geographic equity.
- $20,000,000 (7002-8081) Grants to build global launchpads through which early-stage and high-growth international companies may establish operations in the Commonwealth (the GlobalMass program). Grants shall be awarded in a manner that promotes geographic equity.
- $100,000,000 (7002-8082) Capital investments in the defense sector, including applied artificial intelligence, cybersecurity, robotics, semiconductors, biosecurity, and advanced manufacturing.
- $10,000,000 (7002-8083) Capital grants for food science, agricultural enterprises, and food- and agricultural-technology activities. Grants shall be awarded in a manner that promotes geographic equity.
- $25,000,000 (7002-8084) Competitive program administered by the Massachusetts Technology Park Corporation for robotics research and development, incubation, testing, training, workforce development, and commercialization activities.
- $25,000,000 (7002-8085) Grants to municipalities and regional or quasi-governmental organizations for downtowns, main streets, business districts, cultural districts, and walkable mixed-use areas. Grants shall be awarded in a manner that promotes geographic equity.
- $25,000,000 (7002-8086) Capital grants to enhance arts, culture, and the creative economy, including streetscape improvements, rehabilitation of historic districts, and public art installations. Grants shall be awarded in a manner that promotes geographic equity.

§3 Amends *M.G.L. c. 6, § 204(b)* to remove the term-limit restriction on members of the Advisory Board on Employee Ownership, allowing reappointment beyond the previously prescribed consecutive-service cap.

§4 Amends *M.G.L. c. 6A, § 16I(c)* to restructure the internal organization of the Executive Office of Economic Development consistently with the consolidated authority created elsewhere in this act.

§5 Amends *M.G.L. c. 6A, § 16I(d)* to update agency-reporting relationships within the Executive Office of Economic Development.

§6 Inserts new *M.G.L. c. 7, § 4T* directing the commissioner, in consultation with the secretary of housing and livable communities, to require all agencies administering competitive or discretionary grant programs open to municipalities to establish a preference modifier for municipalities whose housing requirements are consistent with local needs under *M.G.L. c. 40B,*

§ 20. Regional partnerships of two or more municipalities are eligible only if all member municipalities have reached their affordable-housing production obligation.

§7 Repeals *M.G.L. c. 10, § 35FF*, eliminating the Massachusetts Alternative and Clean Energy Investment Trust Fund. Unexpended balances are transferred to the Climatetech Investment Fund under §165.

§8 Inserts new *M.G.L. c. 23, § 27* requiring the Secretary of Labor and Workforce Development, in collaboration with the secretaries of Education and Economic Development, to produce an annual report on the status of the Commonwealth's job market and projecting five-year labor-market needs. The report must include recommendations on policies and investments to address workforce gaps, a progress report on career pathway programs, and a skills-gap analysis. Effective January 1, 2027 (§191).

§9 Amends *M.G.L. c. 23B, § 5A* to restructure the 40B Housing Appeals Committee: reduces total membership to five, with two members appointed by the governor (one current or recent select board member and one current or recent city councilor). Authorizes the committee to hear multiple petitions concurrently, provided each petition is heard by no fewer than three members.

§10 Provides that, from January 1, 2027, substantial-construction determinations under the Life Sciences Tax Incentive Program shall be governed by the framework established in §11–12.

§11 Amends *M.G.L. c. 23I, § 5(b)* to provide that the Massachusetts Life Sciences Center exercises **sole discretion** in certification and incentive decisions and that such decisions are not subject to judicial review.

§12 Replaces *M.G.L. c. 23I, § 5(d)* in its entirety: establishes a **$40,000,000 annual cap** on life sciences tax incentives and requires each award to be made pursuant to a written agreement specifying job-creation, retention, and compliance obligations.

§13 Replaces the first two paragraphs of *M.G.L. c. 23I, § 5(e)* to recast the rules governing the term of a life sciences certification and the procedural framework for revocation, removing the prior three-year certification-validation period.

§14 Further amends *M.G.L. c. 23I, § 5(e)* by adding new paragraphs (4) and (5) addressing rescission of certifications and recapture of previously claimed tax incentives upon material noncompliance.

§15 Amends *M.G.L. c. 23I, § 5(f)* by striking the word "independent" from a reference to an external evaluator, conforming the provision to current Center practice.

§16 Amends *M.G.L. c. 23J, § 1* to redefine the term "Fund" as the **Climatetech Investment Fund**, consolidating the Commonwealth's clean-energy investment vehicles under that fund.

§17 Further amends *M.G.L. c. 23J, § 1* by striking the existing definition of "Trust fund," removing the standalone Renewable Energy Trust Fund concept from statute.

§18 Amends *M.G.L. c. 23J, § 2* to remove references to the Renewable Energy Trust Fund within the powers and duties of the Massachusetts Clean Energy Technology Center ("MassCEC").

§19 Further amends *M.G.L. c. 23J, § 2(e)* to strike the second paragraph, integrating the Climatetech Investment Fund as the operative funding source for MassCEC activities.

§20 Amends *M.G.L. c. 23J, § 3* to update MassCEC governance and operational authority to reflect the consolidated Climatetech Investment Fund structure.

§21 Further amends *M.G.L. c. 23J, § 3(a)* by striking paragraphs (26) and (31).

§22 Amends *M.G.L. c. 23J, § 5* to update annual reporting requirements to reflect the consolidated fund structure.

§23 Repeals *M.G.L. c. 23J, § 9*, eliminating the Renewable Energy Trust Fund. Unexpended balances are transferred to the Climatetech Investment Fund under §165.

§24 Amends *M.G.L. c. 23J, § 11* to replace trust-fund references with references to the Climatetech Investment Fund and to conform internal cross-references.

§25 Amends *M.G.L. c. 23J, § 15(a)* to direct the mandatory 0.5 mill per kilowatt-hour renewable-energy charge revenues collected under *M.G.L. c. 25, § 20* into the Climatetech Investment Fund.

§26 Amends *M.G.L. c. 23J, § 16(b)* to provide that MassCEC exercises **sole discretion** in climatetech certification and incentive decisions, which are final and not subject to judicial review, paralleling the life sciences framework in §11.

§27 Further amends *M.G.L. c. 23J, § 16(c)(1)* to add annual certification and progress-reporting requirements for certified climatetech companies receiving incentives.

§28 Further amends *M.G.L. c. 23J, § 16(c)(2)* to add a variance provision allowing limited deviation from certified projections in defined circumstances.

§29 Further amends *M.G.L. c. 23J, § 16(c)(3)* to establish noncompliance procedures, including notice, opportunity to cure, and credit rescission and recapture.

§30 Further amends *M.G.L. c. 23J, § 16(d)(1)* to impose a **$30,000,000 annual cap** on the aggregate value of climatetech tax incentives that may be authorized in any calendar year. An incentive spanning multiple years may be authorized provided the amount due in any single calendar year does not exceed the applicable cap.

§31 Further amends *M.G.L. c. 23J, § 16(d)* to require each climatetech incentive to be issued pursuant to a written agreement specifying the obligations supporting the award.

§32 Inserts new *M.G.L. c. 23J, § 17* establishing the **Gridtech Deployment Advisory Board**:

- Defines "gridtech solution" as a novel technology, novel rate design, or distributed-energy-resource configuration with the potential to improve electric grid performance, resilience, or affordability;

- Establishes a board co-chaired by the MassCEC chief executive officer and a representative of an electric distribution company, with members including the DOER commissioner, DPU chair, Secretary of Economic Development, MTPC representative, representatives of investor-owned utilities, the Massachusetts Municipal Wholesale Electric Company, municipal electric companies, and three members with documented gridtech-deployment experience;
- Authorizes the board to develop expedited DPU review processes for limited waivers from prior DPU orders necessary to remove identified gridtech-deployment barriers; and
- Requires annual reporting on identified gridtech-deployment barriers.

§33 Amends *M.G.L. c. 25, § 20(a)* to redirect the mandatory 0.5 mill per kilowatt-hour charge from the Renewable Energy Trust Fund to the Climatetech Investment Fund.

§34 Further amends *M.G.L. c. 25, § 20(b)* to replace "Massachusetts Renewable Energy Trust" with "Climatetech Investment Fund" throughout.

§35 Further amends *M.G.L. c. 25, § 20(b)* by adding the phrase "revenues from mandatory charges held by" to conform the provision to the new fund structure.

§36 Further amends *M.G.L. c. 25, § 20(b)* by replacing "collaborative" with "Massachusetts clean energy technology center," conforming to current agency nomenclature.

§37 Inserts new *M.G.L. c. 29, § 2GGGGGG* creating the **Massachusetts Artificial Intelligence Innovation Trust Fund**. The Secretary of Economic Development serves as trustee, advised by the Massachusetts Technology Park Corporation executive director. The fund may be used to: (i) provide grants or financial assistance, with or without a matching-funds requirement, to companies developing or deploying artificial intelligence in key sectors; (ii) establish or promote AI entrepreneurship programs, including partnerships with research institutions; and (iii) fund AI research through or in partnership with MTPC. The fund is credited with any appropriations, investment income, and receipts designated by law.

§38 Amends *M.G.L. c. 40, § 8C* to require conservation commissions to maintain a record of all rules, regulations, ordinances, and by-laws and to denote in that record whether each is more restrictive than *M.G.L. c. 131, § 40* (the Wetlands Protection Act) and the accompanying Department of Environmental Protection regulations.

§39 Repeals *M.G.L. c. 40, § 54A*.

§40 Amends *M.G.L. c. 40A, § 1A* by inserting a new definition of **"Bulk and height of structures"**, limiting the categories of restrictions a municipality may impose by zoning, permitting defined articulation strategies, and prohibiting requirements specifying particular building materials.

§41 Further amends *M.G.L. c. 40A, § 1A* by inserting a new definition of **"Site plan review"** — the review-and-approval process under a municipal zoning ordinance or by-law establishing criteria for the layout, safety, and impacts of a proposed use or development and whether the proposed use complies with reasonable performance standards as defined in new § 7A.

§42 Inserts new *M.G.L. c. 40A, § 3C* establishing the **opt-in commercial conversion framework**:

- Defines "adaptive reuse," "commercial conversion," "commercially zoned lot," and "transit station;"
- Permits a municipality to amend its zoning ordinance or by-law to allow commercial conversion as-of-right on every commercially zoned lot and requires the municipality to provide at least one adaptive reuse incentive;
- Preserves lawful pre-existing nonconforming setbacks; allows footprint and height of a converted building to exceed otherwise applicable zoning where the existing structure already exceeds those limits;
- Exempts adaptive-reuse projects from any residential parking requirement greater than one space per unit, and entirely from parking minimums if located within 0.5 miles of a transit station;
- Permits inclusionary-zoning requirements of up to 10 per cent of units at 80 per cent of area median income, with the Executive Office of Housing and Livable Communities authorized to allow more on a project-by-project basis;
- Requires adaptive-reuse projects to comply with the base building energy code only, and exempts such projects from any specialized stretch energy code;
- Allows the municipality to adopt an optional streamlined single-application review process before the board of appeals, with a 30-day hearing deadline, a 60-day decision deadline, and a deemed-approved provision if no decision is rendered within the prescribed period;
- Enumerates permissible local contributions to incentivize conversion, including the tax increment exemption under new M.G.L. c. 59, § 5P, Community Preservation Act preferences, Municipal Affordable Housing Trust Fund preferences, and streamlined permitting; and
- Authorizes the Executive Office of Housing and Livable Communities to establish state-level incentives for adaptive-reuse projects.

§43 Amends *M.G.L. c. 40A, § 5* to permit a mayor, in addition to a city council, to initiate a proposed zoning amendment.

§44 Further amends *M.G.L. c. 40A, § 5* to integrate the new § 3C commercial conversion framework into the procedural provisions governing adoption and amendment of zoning ordinances and by-laws.

§45 Amends *M.G.L. c. 40A, § 6* to integrate the commercial conversion framework into the nonconforming-structure rules.

§46 Further amends *M.G.L. c. 40A, § 6* to conform to the zoning-freeze provision to cover commercial-conversion permits.

§47 Inserts new *M.G.L. c. 40A, § 7A* codifying **site plan review**:

- Require performance standards to be reasonably definite and objective, written, and published; prohibits the use of performance standards to regulate building aesthetics;
- Allows a municipality to designate either an administrative reviewer or a board to conduct review;
- Imposes a 90-day decision deadline from receipt of a complete application, with constructive approval if no timely decision is rendered;
- Limits the basis on which a site plan application may be denied to failure to comply with published performance standards or failure to submit required fees or information;
- Provides that site plan approval is valid for a minimum of three years; and
- Imposes substantive limits on conditions of approval, requiring necessity, proportionality to documented off-site impacts, and no greater restriction than expressly authorized.

§48 Amends *M.G.L. c. 40A, § 14* to give the board of appeals jurisdiction over commercial conversion applications submitted under the optional streamlined process in new § 3C.

§49 Amends *M.G.L. c. 40A, § 15* to update the hearing-timeline paragraph governing board of appeals proceedings.

§50 Amends *M.G.L. c. 40G, § 4* to update the oversight and financial-reporting authority of the Massachusetts Technology Development Corporation ("MTDC") over its portfolio enterprises.

§51 Further amends *M.G.L. c. 40G, § 4* by increasing the ceiling on individual MTDC investments from **$1,000,000 to $2,000,000**.

§52 Further amends *M.G.L. c. 40G, § 4* by increasing a second category of MTDC investment from **$2,000,000 to $4,000,000**.

§53 Further amends *M.G.L. c. 40G, § 4* by striking obsolete subsection (2).

§54 Amends *M.G.L. c. 40G, § 6* by extending the deadline for MTDC's annual report from 90 days to **120 days** after the close of the fiscal year.

§55 Further amends *M.G.L. c. 40G, § 6* by striking the obsolete requirement that MTDC report on the hiring of welfare recipients.

§56 Replaces *M.G.L. c. 40J, § 3* in its entirety with a new governance framework for the Massachusetts Technology Park Corporation ("MTPC"):

- Places MTPC within the Executive Office of Economic Development;
- Establishes an 18-member board of directors chaired by the Secretary of Economic Development, comprising 3 ex-officio members and 15 gubernatorial appointees, including 2 nominees of the Senate President, 2 nominees of the Speaker of the House, 2

post-secondary education representatives, 6 business representatives, and 2 members recommended by the Massachusetts AFL-CIO;

- Sets 5-year terms for appointed directors;
- Provides for an executive committee and conflict-of-interest provisions; and
- Exempts MTPC from specified procurement and personnel statutes to enable operational flexibility.

§57 Amends *M.G.L. c. 41, § 56* to permit municipal advance payment for school software licenses and subscriptions and for utility make-ready cost estimates associated with broadband deployment.

§58 Inserts new *M.G.L. c. 59, § 5P* establishing a **tax increment exemption** for adaptive-reuse projects authorized under new § 3C. The exemption may be between 10 per cent and 100 per cent of the incremental residential value created by the conversion, for a term of between 5 and 20 years; terms are set by the municipal legislative body and approved by the Executive Office of Housing and Livable Communities.

§59 Amends *M.G.L. c. 62, § 6(r)* (life sciences refundable jobs credit, personal income tax) to conform the credit's structure to the new framework in *M.G.L. c. 23I, § 5*.

§60–70 Amend *M.G.L. c. 62, § 6(l)* (motion picture tax credit, personal income tax) to add a full statutory definition of **"video games"** and to insert the term "or video game(s)" throughout the credit, extending the Massachusetts film and motion picture tax credit regime to **video game production**. Eleven sections are required because each relevant line of the existing credit statute is amended separately.

§71 Further amends *M.G.L. c. 62, § 6(l)* with a conforming amendment.

§72 Further amends *M.G.L. c. 62, § 6(r)* to reduce the minimum-employment threshold for the life sciences refundable jobs credit from **50 to 25 jobs**.

§73 Further amends *M.G.L. c. 62, § 6(r)* to add recapture provisions and preserve the Commissioner of Revenue's audit authority with respect to the life sciences credit.

§74 Amends *M.G.L. c. 62, § 6(gg)* (climatetech investment tax credit, personal income tax) to permit a tenant's qualifying capital investments in leased premises to count toward the credit basis.

§75 Further amends *M.G.L. c. 62, § 6(gg)* to apply the 50-per-cent-of-investment basis test to tenant credits.

§76 Amends *M.G.L. c. 62, § 6(hh)* (climatetech refundable jobs credit, personal income tax) to conform the credit's structure to the consolidated *M.G.L. c. 23J, § 16* framework.

§77 Further amends *M.G.L. c. 62, § 6(hh)* to reduce the minimum-employment threshold from **50 to 25 jobs** and to add recapture provisions.

§78 Amends *M.G.L. c. 62C, § 21(b)* to add disclosure exceptions authorizing the Department of Revenue to share wage and return-reporting information with the Massachusetts Life Sciences Center and MassCEC for purposes of verifying compliance with incentive certifications.

§79 Amends *M.G.L. c. 63, § 38U(b)* to correct citations made obsolete by other amendments in this act.

§80–92 Amend *M.G.L. c. 63, § 38X* (motion picture tax credit, corporate excise) to add a statutory definition of "video games" and to extend the credit to **video game production**, mirroring the personal-income-tax changes in §§60–70. Section 89 also extends a qualifying window from 12 to 24 months.

§93 Amends *M.G.L. c. 63, § 38CC* (life sciences refundable jobs credit, corporate excise) to conform to the new *M.G.L. c. 23I, § 5* framework.

§94 Further amends *M.G.L. c. 63, § 38CC(b)* to reduce the minimum-employment threshold from **50 to 25 jobs**.

§95 Further amends *M.G.L. c. 63, § 38CC(c)* to add recapture provisions consistent with the life sciences framework.

§96 Further amends *M.G.L. c. 63, § 38CC(d)* to conform the aggregate cap to the $40,000,000 annual cap established by §12.

§97 Further amends *M.G.L. c. 63, § 38CC* to add required written-agreement provisions consistent with the Life Sciences Center's updated agreement framework.

§98 Amends *M.G.L. c. 63, § 38RR(b)* (climatetech investment tax credit, corporate excise) to permit a tenant's qualifying capital investments in leased premises to count toward the credit basis.

§99 Further amends *M.G.L. c. 63, § 38RR(d)* to apply the 50-per-cent-of-investment basis test to tenant credits.

§100 Amends *M.G.L. c. 63, § 38TT* (climatetech refundable jobs credit, corporate excise) to conform to *M.G.L. c. 23J, § 16* as amended.

§101 Further amends *M.G.L. c. 63, § 38TT* to reduce the minimum-employment threshold from **50 to 25 jobs** and to add recapture and written-agreement provisions.

§102 Amends *M.G.L. c. 64H, § 6(qq)* (small business energy sales-tax exemption) to expand eligibility to businesses with **10 or fewer employees and gross income below $2,000,000**, replacing prior, lower thresholds and extending eligibility to approximately 20,000 additional small businesses.

§103 Amends *M.G.L. c. 64H, § 6(ww)* to extend a related sales-tax exemption qualifying window from **12 to 24 months**.

§104 Amends *M.G.L. c. 70B, § 2* (School Building Authority law) to strike a reference to repealed *M.G.L. c. 23J, § 9*.

§105 Amends *M.G.L. c. 85, § 30A* to set the **"superload" weight threshold** at 199,000 pounds gross vehicle weight and to direct the department to implement an application and fee schedule for expedited superload permits.

§106 Inserts new **Chapter 93M**, the **Transparency in Frontier Artificial Intelligence Act**. The chapter defines:

- "Artificial intelligence model" — an engineered or machine-based system that, for explicit or implicit objectives, infers from input how to generate outputs influencing physical or virtual environments;
- "Frontier model" and "frontier developer;"
- "Catastrophic risk" — a foreseeable and material risk that a frontier developer's development or deployment of a frontier model will materially contribute to the death of or serious injury to more than 50 people, or more than $1,000,000,000 in property damage from a single incident, arising from the model providing expert-level assistance in creating a CBRN weapon, engaging in an autonomous cyberattack or equivalent serious crime, or evading developer control; and
- "Critical safety incident" — including unauthorized access to or exfiltration of model weights, materialization of a catastrophic risk, loss of control of a frontier model causing death or bodily injury, or deceptive modification of model weights outside of evaluation contexts.

The chapter imposes developer transparency and incident-reporting obligations. It constitutes a standalone regulatory regime; it is not an economic-development grant provision.

§107 Inserts new *M.G.L. c. 111, § 244*, directing the Commissioner of Public Health to promulgate regulations for annual health inspections of food trucks, including inspection schedules, documentation and cleanliness standards, and inspection fees. Regulations are due within 12 months of the effective date (§186).

§108 Inserts new *M.G.L. c. 111, § 245*, requiring all licensed hospitals and freestanding ambulatory surgical centers to adopt policies ensuring the elimination of surgical smoke through use of a smoke evacuation system for any procedure generating surgical smoke from energy-based devices. A civil fine of not less than **$500 per violation** applies. All hospitals and ambulatory surgical centers must report compliance to the Department of Public Health by April 1, 2027 (§188). Effective 12 months after the effective date (§187).

§109 Amends *M.G.L. c. 112, § 75* (Board of Registration in Nursing) to require the board to waive the English proficiency examination for applicants who have previously passed such an examination, hold a United States nursing degree, or have otherwise demonstrated proficiency. The waiver does not apply to applicants seeking licensure under the Nurse Licensure Compact.

§110 Amends *M.G.L. c. 112, § 82* to rewrite the definitions applicable to embalmers and funeral directors.

§111 Amends *M.G.L. c. 112, § 83* to reduce the embalmer apprenticeship period from **two years to one year**.

§112 Further amends *M.G.L. c. 112, § 83* to reduce the required number of supervised embalming cases from **fifty to twenty-five**.

§113 Further amends *M.G.L. c. 112, § 83* to strike the requirement that an apprentice embalmer be supervised by "a duly registered embalmer," broadening the range of qualifying supervisors.

§114 Further amends *M.G.L. c. 112, § 83* to reduce a second supervised-case threshold from **fifty to twenty-five**.

§115 Amends *M.G.L. c. 112, § 85* to change "embalming and funeral directing" to "embalming or funeral directing," decoupling the two professional credentials.

§116 Further amends *M.G.L. c. 112, § 85* to apply the same "or" change to a second reference in the section.

§117 Amends *M.G.L. c. 112, § 87A½(e)* to revise the education and experience pathways for certified public accountant certification, adding flexibility including a bachelor's degree plus two years of full-time experience or approved equivalent combinations.

§118 Amends *M.G.L. c. 112, § 87B(d)(1)* with a technical conforming amendment.

§119 Amends *M.G.L. c. 112, § 87B(d)(2)* to broaden the substantial-equivalency provisions for out-of-state CPA licensees: an individual is eligible to practice if certified or licensed in good standing in another state, has passed the Uniform Certified Public Accountant Examination, or has four years of qualifying experience.

§120 Further amends *M.G.L. c. 112, § 87B(d)* by striking paragraph (3).

§121 Amends *M.G.L. c. 112, § 87B(h)(2)* to broaden the out-of-state mobility provision, allowing CPAs whose principal place of business is outside the Commonwealth to practice here based on substantial equivalency.

§122 Amends *M.G.L. c. 112, § 131* to remove the licensing-examination requirement for licensed certified social workers. Effective January 1, 2027 (§192).

§123 Amends *M.G.L. c. 112, § 132* to limit examinations under that section to licensed independent clinical social workers only, reflecting the removal of the examination requirement for licensed certified social workers in §122.

§124 Inserts new *M.G.L. c. 112, § 135D* establishing a **paid practicum placement grant program** for Master of Social Work students in good standing. Subject to appropriation, the program provides grant funding to designated recipients with a focus on recruiting and retaining Master of Social Work students from historically underrepresented communities and on expanding placement capacity at social-service organizations with demonstrated workforce needs.

§125 Amends *M.G.L. c. 112, § 136* to allow licensed independent clinical social workers who provide one-on-one supervision to licensed social workers or Master of Social Work or Bachelor of Social Work interns to receive up to **8 continuing education credits** per licensing period for that supervision.

§126 Adds a new subsection to *M.G.L. c. 112, § 222* permitting a Massachusetts-licensed professional engineer who has performed at least 50 supervised home inspections to obtain a home inspector license without satisfying the standard prerequisites.

§127 Amends *M.G.L. c. 121C, § 3* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 3.)

§128 Amends *M.G.L. c. 121C, § 4* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 4.)

§129 Amends *M.G.L. c. 121C, § 5(d)* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 5(d).)

§130 Amends *M.G.L. c. 121C, § 5(l)* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 5(l).)

§131 Amends *M.G.L. c. 121C, § 5(l)* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 5(l) (second reference).)

§132 Amends *M.G.L. c. 121C, § 6* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 6.)

§133 Amends *M.G.L. c. 121C, § 6* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 6 (additional references).)

§134 Amends *M.G.L. c. 121C, § 10* to replace references to the Massachusetts Office of Business Development ("MOBD") with references to the secretary of economic development, consolidating Economic Development Incentive Program administrative authority in the Executive Office of Economic Development. (Amends section 10.)

§135 Amends *M.G.L. c. 131, § 40* (Wetlands Protection Act) to require conservation commissions to file decisions on wetlands delineations and notices of intent with the city or town clerk and to create a **right of appeal to the Land Court** within 20 days of the filing of the decision. A complaint must allege that the decision exceeds the commission's authority or is arbitrary, capricious, or contrary to law; the commission must file the complete administrative record within 30 days of service.

§136 Inserts new **Chapter 137A**, adopting the **Social Work Licensure Compact**. The compact is designed to: (i) increase public access to social work services; (ii) reduce duplicative multi-state licensure burdens, including for military families; (iii) facilitate exchange of disciplinary information among member states; and (iv) authorize member states to hold social workers accountable to practice-state law. A social worker holding a privilege under the compact may practice in member states without obtaining an additional full license.

§137 Inserts new *M.G.L. c. 185, § 1U* to give the Land Court department **exclusive original jurisdiction** over all appeals from municipal conservation commission permitting approvals or denials arising under, based on, or relating to municipal wetlands ordinances or bylaws under *M.G.L. c. 131, § 40*.

§138 Amends *M.G.L. c. 143, § 100* to clarify that the Board of Building Regulations and Standards may grant variances from the current and any future specialized stretch energy code.

§139 Amends *M.G.L. c. 149, § 24L(b)(vii)* (Massachusetts Noncompetition Agreement Act) to close the loophole under which an employer may designate, within the noncompetition agreement itself, non-garden-leave consideration as satisfying the statute's consideration requirement.

§140 Further amends *M.G.L. c. 149, § 24L(b)(vii)* to require that any non-garden-leave consideration substituting for the statutory garden-leave payment be (a) negotiated at separation and (b) at least equivalent in value to the garden-leave payment otherwise required.

§141 Amends *M.G.L. c. 150* to repeal sections 3 through 9, inclusive, eliminating outdated labor conciliation provisions now superseded by the Chapter 150A overhaul in §§142–159.

§142 Amends *M.G.L. c. 150A, § 2* to expand the definition of "employer" to reach any person having at least one employee and specifically to include health care facilities, nonprofit institutions, and vendors who contract with or receive funds from the Commonwealth or its political subdivisions.

§143 Further amends *M.G.L. c. 150A, § 2* to expand the definition of "employee" beyond the employees of a single employer.

§144 Further amends *M.G.L. c. 150A, § 2* to update “department” and “board” references to the Department of Labor Relations and the Commonwealth Employment Relations Board, respectively.

§145 Further amends *M.G.L. c. 150A, § 2* to define **“written majority authorization”** as signed, dated authorization cards, petitions, or other written evidence demonstrating that a majority of employees in an appropriate bargaining unit wish to be represented (card-check authorization).

§146 Amends *M.G.L. c. 150A, § 3* to authorize **agency service fees** in lieu of union membership dues as a permissible condition of employment.

§147 Further amends *M.G.L. c. 150A, § 3* to insert “in lieu of membership dues” confirming that agency service fees are an alternative to union membership.

§148 Amends *M.G.L. c. 150A, § 4(3)* to authorize, as a condition of employment, payment of an agency service fee equal to the full pro-rata cost of representation in lieu of union membership.

§149 Further amends *M.G.L. c. 150A, § 4(6)* to extend the agency service fee authorization to the corresponding union-shop and maintenance-of-membership provision.

§150 Further amends *M.G.L. c. 150A, § 4(6)(A)* to add a new subsection (3) treating refusal of a tendered agency service fee as a basis for action by the exclusive representative.

§151 Further amends *M.G.L. c. 150A, § 4(6)(B)* to update the internal-remedies exhaustion requirement to reference the union’s constitution, bylaws, and § 6B.

§152 Amends *M.G.L. c. 150A, § 4C* to remove the words “nurse or nonprofessional,” broadening the section’s coverage.

§153 Amends *M.G.L. c. 150A, § 5(c)* to add that, in the event the Commonwealth is no longer federally preempted from regulating private-sector labor-management relations in any sector or industry, the state’s labor relations authority extends to those sectors and industries.

§154 Further amends *M.G.L. c. 150A, § 5* to update “commission” references to “department” and “board” throughout.

§155 Rewrites *M.G.L. c. 150A, § 6A* to revise the mechanism by which an employee may file a charge with the Department of Labor Relations alleging unfair denial of admission to, or unfair suspension or expulsion from, a labor organization whose membership or fee payment is a condition of employment.

§156 Inserts new *M.G.L. c. 150A, § 7A* restricting **captive-audience meetings** during the **“critical period”** — the period after a petition for an election or card-check authorization is filed with the Department. An “in-person captive audience meeting” is any in-person meeting, attendance at which is required actually or constructively by an employer or supervisor of a bargaining-unit member. The section prohibits employers from requiring attendance at such meetings and from threatening, disciplining, or taking adverse action against any employee for refusing to attend.

§157 Amends *M.G.L. c. 150A, § 8* to update "commission" to "department" and to strike "or agencies."

§158 Rewrites *M.G.L. c. 150A, § 9A* to require that a labor organization give not less than **ten days' written notice** to both the health care institution and the Director of the Department of Labor Relations before engaging in any strike, picketing, or concerted refusal to work at any health care institution.

§159 Amends *M.G.L. c. 150A, § 10(b)* to update "commission" to "department." Effective January 1, 2027 (§190).

§160 Replaces *M.G.L. c. 156C, § 12(d)* and inserts new subsections (e) and (f), enacting comprehensive **Limited Liability Company filing fee reform**: reduces the initial certificate of organization filing fee from $500 to **$100**; graduates the annual report fee from **$200 in year 1 to $500 in year 4 and beyond**; preserves the flat $500 structure for LLCs holding real property or owning more than $1,000,000 in assets; and imposes a **$10,000 civil fine** for false attestations made to qualify for the lower fee structure.

§161 Amends *M.G.L. c. 164, § 134(b)* to replace references to the Renewable Energy Trust Fund with references to the Climatetech Investment Fund.

§162 Inserts new *M.G.L. c. 164, § 152* establishing the **economic development rates and special contracts framework**: requires each electric distribution company to offer standardized economic development rate tariffs and special contracts to large new or expanding business customers; prohibits ratepayer cost-shifting; authorizes inclusion of job-creation, retention, capital-investment, and reporting requirements as conditions; and subjects rates and contracts to Department of Public Utilities review, with pre-filing consultation with the Executive Office of Economic Development and the Executive Office of Energy and Environmental Affairs.

§163 Amends *M.G.L. c. 271, § 7A* to limit organizations holding bazaar permits to one bazaar per calendar day and to limit operations to five consecutive hours per bazaar.

§164 Provides a transition rule for members of the Gridtech Deployment Advisory Board serving on the effective date of this act.

§165 Transfers all unexpended balances of the Massachusetts Alternative and Clean Energy Investment Trust Fund (under repealed *M.G.L. c. 10, § 35FF*) and the Renewable Energy Trust Fund (under repealed *M.G.L. c. 23J, § 9*) to the Climatetech Investment Fund.

§166 Tax credit carry-forward and reallocation provides that if the Economic Assistance Coordinating Council, the Massachusetts Life Sciences Center, or MassCEC underutilizes its annual tax-credit authority in any calendar year, the unused balance may be carried forward to the immediately succeeding calendar year with the approval of the Executive Office for Administration and Finance. The Executive Office for Administration and Finance, in consultation with the Executive Office of Economic Development, may also reallocate credit authority among the three programs. Requires an annual report to the House and Senate committees on ways and means each March 1.

§167 Directs the Executive Office of Health and Human Services to contract with an independent evaluation consultant to assess the impact of the removal of the licensing-examination requirement for licensed certified social workers under §§122–123. The evaluation must analyze the impact on alleviating social-worker shortages, patient care quality, access to behavioral health services, and workforce diversity. The consultant operates independently of the Executive Office; the report is submitted to the clerks of the House and Senate and to relevant joint committees.

§168 Establishes a special commission to investigate and study the use of utility **"double poles"** — situations in which services have been transferred to a new pole, but the old pole has not been removed. The commission must examine: the inventory and age of double poles; barriers to timely removal; enforcement of the removal-timeline requirements in *M.G.L. c. 164, § 34B*; attachment management systems; unlicensed attachments; indemnification agreements; ratepayer cost recovery; and the potential for new Department of Public Utilities regulations. The commission may make recommendations.

§169 Requires each electric distribution company to file proposed economic development rate tariffs with the Department of Public Utilities within six months of the effective date, consistent with new *M.G.L. c. 164, § 152*. The Department may approve such a tariff only if it neither shifts costs to other ratepayers nor supports or fails to prevent violation of the Commonwealth's greenhouse gas emission limits.

§170 Amends Chapter 498 of the Acts of 1993 (the Devens Enterprise Commission and Reuse Plan) by updating the statutory definition of "Bank or Government land bank" to reflect MassDevelopment's current statutory authority.

§171 Further amends Chapter 498 of the Acts of 1993 by inserting a new § 10A providing that, on and after January 1, 2027, substantial amendments to the Devens Reuse Plan or the Devens By-laws may be proposed only by MassDevelopment and must be subject to two public hearings, a community meeting, and approval by a majority vote of registered voters of the Towns of Ayer, Harvard, Shirley, and Lancaster, including Devens residents.

§172 Amends Item 7002-1509 of Section 2 of Chapter 140 of the Acts of 2024 to broaden the FY25 grant program from its original visa-tied scope to similar visa programs, enlarging the universe of eligible recipients.

§173 Amends Item 7002-1522 of Section 2 of Chapter 238 of the Acts of 2024 ($25,000,000 to MassVentures for grants to companies commercializing SBIR/STTR-assisted technologies) by converting the federal-agency list from an eligibility restriction to a preference, expanding the pool of eligible companies.

§174 Amends Item 7002-1523 of Section 2 of Chapter 238 of the Acts of 2024 ($5,000,000 to MassVentures for alternative-protein grants) to apply the same restriction-to-preference conversion described in §173.

§175 Repeals Sections 320 and 324 of Chapter 238 of the Acts of 2024, eliminating the effective-date and contingent-effectiveness mechanisms established in those sections of the Mass Leads Act.

§176 Amends Section 97 of Chapter 14 of the Acts of 2025 by changing an effective date from January 1, 2026, to September 1, 2027.

§177 Deauthorizations: provides that 180 days after the effective date, unexpended and unencumbered balances in the following predecessor bond-funded accounts shall no longer be available for expenditure: 7002-8013 (Advanced Manufacturing, Technology and Hospitality Training Trust Fund); 7002-8016 (Designated Port Area Fund); 7002-8017 (cybersecurity and data analytics center of excellence); 7002-8022, 7002-8035, 7002-8037, 7002-8038, 7002-8041, and 7002-8049 (predecessor economic-development bond-funded accounts). Together with the fund consolidations in §§7, 23, and 165, the deauthorizations produce reductions to existing bond authorizations exceeding **$250,000,000**, partially offsetting the $305,000,000 in new §2 authorizations.

§178 Bond issuance authority authorizes the State Treasurer, upon the request of the Governor, to issue and sell bonds of the Commonwealth in an aggregate principal amount not to exceed **$305,000,000**, designated "An Act Relative to Massachusetts Winning Global Investment, Talent, and Innovation." The bonds shall be general obligations of the Commonwealth, shall mature not more than 30 years from the date of issuance, and shall be payable not later than June 30, 2061.

§179 Requires that the first annual report of the Gridtech Deployment Advisory Board established in §32 be filed not later than one year after the effective date of this act.

§180 Provides that *M.G.L. c. 62, § 6(ii)* (the personal-income-tax internship credit, added by Section 194 of Chapter 238 of the Acts of 2024) shall take effect for tax years beginning on or after **January 1, 2027**, unlocking the credit previously tied to a revenue-surplus trigger that has not been met.

§181 Provides that *M.G.L. c. 63, § 38UU* (the corporate-excise internship credit, added by Section 212 of Chapter 238 of the Acts of 2024) shall take effect for tax years beginning on or after **January 1, 2027**, parallel corporate-side unlocking.

§182 Provides that Section 316 of Chapter 238 of the Acts of 2024 shall take effect on **January 1, 2033**.

§183 Requires each electric company to share with the Gridtech Advisory Board its existing gridtech-deployment barrier-identification processes within **270 days** of the effective date.

§184 Requires the Gridtech Advisory Board to develop and file with the Department of Public Utilities an expedited waiver review process within **270 days** of the effective date.

§185 Effective date: §§40, 41, and 47 (Chapter 40A definitions and site plan review codification) take effect immediately upon passage, except that in any municipality having a site plan review ordinance or by-law already in effect on that date, the new provisions apply beginning one year after passage.

§186 Requires the Department of Public Health to promulgate the food truck inspection regulations required by §107 within 12 months of the effective date.

§187 Provides that §108 (the surgical smoke evacuation mandate) shall take effect 12 months after the effective date.

§188 Requires every hospital and freestanding ambulatory surgical center to report to the Department of Public Health by **April 1, 2027,** on policies adopted to comply with new *M.G.L. c. 111, § 245*.

§189 Provides that §§122 and 123 (social worker examination provisions) are repealed.

§190 Effective date: §159 (*M.G.L. c. 150A, § 10* agency-reference update) takes effect **January 1, 2027**.

§191 Effective date: §8 (annual workforce report) takes effect **January 1, 2027**.

§192 Effective date: §§122 and 123 (social worker examination provisions) take effect **January 1, 2027**.

§193 Effective date: §§41, 44, 45, 46, 48, and 58 (commercial conversion framework and associated provisions) take effect **July 1, 2027**.

§194 Effective date: §189 takes effect **December 31, 2030**.