
The Commonwealth of Massachusetts

JOURNAL OF THE SENATE.



THURSDAY, MARCH 18, 2021

JOURNAL OF THE SENATE

Thursday, March 18, 2021.

Met at twelve minutes before twelve o'clock noon (Ms. Friedman in the Chair).

The Chair (Ms. Friedman), members, guests and staff then recited the pledge of allegiance to the flag.

Pledge of allegiance.

Communications.

The following communications were severally received and placed on file, to wit:

Communication from the Honorable Bruce E. Tarr, Minority Leader, announcing the appointment of Mr. John Rosenthal (pursuant to Chapter 309 of the Acts of 2020) to the Opioid Recovery and Remediation Fund Advisory Council (received March 18, 2021);

Opioid Recovery and Remediation Fund Advisory Council.

Communication from the Community Behavioral Health Promotion and Prevention Commission (pursuant to Section 219(e) of Chapter 6 of the General Laws) submitting its 2020 annual report of activities to date (received March 15, 2021);

CBH commission,-- annual report. SD2541

Communication from the Office of the Comptroller (pursuant to Sections 1A and 1B of Chapter 227 of the Acts of 2020) submitting the comparison of Actual Revenue Collections to Budget for the 1st and 2nd quarters of fiscal year 2021 (received March 17, 2021); and

CTR,-- revenue collections. SD2542

Communication from the Massachusetts Municipal Association announcing the appointment of Paul R. DeRensis (pursuant to Section 116 of Chapter 253 of the Acts of 2020) as their designee to the special legislative commission to investigate and study the impact to the administration of justice of the qualified immunity doctrine in the commonwealth.

Qualified immunity, - commission appointment.

Reports.

The following reports were severally received and placed on file, to wit:

Report of the Executive Office of the Trial Court (pursuant to Section 2(c) of Chapter 257 of the Acts of 2020) submitting its report on filings, actions, and dispositions of summary process (eviction) cases for February 2021 (received March 15, 2021);

EOTC,-- summary process report. SD2535

Report of the Department of Elementary and Secondary Education (pursuant to Section 1P(g) of Chapter 69 of the General Laws) submitting its Safe and Supportive Schools Commission - Sixth Annual Report (received March 16, 2021);

DESE,-- safe and supportive schools. SD2536

Report of the Department of Public Health (pursuant to Sections 5, 20 and 21 of Chapter 111 of the General Laws) relative to inspection of Hampshire County Jail and House of Correction (received March 16, 2021); and

DPH,-- facility inspection. SD2537

Report of the Plymouth County District Attorney's Office (pursuant to Section 99R of Chapter 272 of the General Laws) submitting its annual report of wiretap interceptions for the 2020 calendar year (received March 17, 2021).

Plymouth DA,-- wiretap. SD2540

Petitions.

The following petition (having been presented prior to five o'clock in the afternoon on Friday, February 19, 2021) was referred, as follows:

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 36) of Jason M. Lewis, Jack Patrick Lewis, Angelo J. Puppolo, Jr., Sheila C. Harrington and other members of the

Cage-free,-- uniform standards.

General Court for legislation to further regulate the prevention of cruelty to farm animals;

**To the committee on Environment, Natural Resources and Agriculture.
Sent to the House for concurrence.**

On motion of Mr. Rodrigues, Senate Rule 20 and Joint Rule 12 were suspended on the petition, presented by Ms. Gobi, a petition (accompanied by bill) (subject to Joint Rule 12) of Anne M. Gobi, Donald R. Berthiaume, Jr. and Sal N. DiDomenico for legislation to establish a sick leave bank for Rachel Pride, an employee of the Department of Youth Services,-- **and the same was referred to the committee on Senate Rules.**

Sent to the House for concurrence.

Rachel Pride,-- sick
leave.
SD2538

Order of the Day.

The Orders of the Day were considered as follows:

The House Bill financing a program for improvements to the Unemployment Insurance Trust Fund and providing relief to employers and workers in the Commonwealth (House, No. 90),-- was read a second time.

Unemployment
Insurance Trust
Fund.

After remarks, and pending the question on adoption of the amendment previously recommended by the committee on Ways and Means, striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 35, and pending the main question on ordering the bill to a third reading, Ms. Jehlen, Mr. Tarr, Ms. Moran, Mr. Eldridge, Ms. Rausch and Messrs. Timilty, O'Connor, Gomez and Montigny moved that the proposed new text be amended by inserting after section 24 the following section:-

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“SECTION 24A. (a) There shall be a special commission on solvency of the Unemployment Trust Fund established in section 14F of chapter 151A of the General Laws. The commission shall consist of: the chairs of the joint committee on labor and workforce development, who shall serve as co-chairs; the secretary of labor and workforce development; the director of unemployment assistance; 2 members appointed by the Massachusetts State Labor Council, AFL-CIO; 1 member appointed by the Associated Industries of Massachusetts, Inc.; 1 member appointed by the Massachusetts Legal Assistance Corporation representing unemployed workers; 1 member appointed by the Alliance for Business Leadership, Inc.; 1 member appointed by the Union of Minority Neighborhoods, Inc.; 1 member appointed by the Massachusetts Restaurant Association, Inc.; 1 member appointed by the Black Economic Council of Massachusetts, Inc.; 1 member appointed by the Massachusetts Building Trades Council; 1 member appointed by the National Federation of Independent Businesses; and 1 member appointed by the Retailers Association of Massachusetts, Inc.

(b) The commission shall study the long-term solvency of the trust fund, including, but not limited to: (i) evaluating whether changes are necessary to the experience rating system that would promote solvency and reduce the tax impact on small businesses; (ii) examining increasing or indexing the taxable wage base under section 14 of said chapter 151A; (iii) examining the industry specific impacts of changes to the unemployment tax rate; (iv) reviewing solvency efforts in other state unemployment tax systems; (v) determining what changes are necessary to benefit from federal tax credits and federal interest-free borrowing under the Federal Unemployment Tax Act; and (vi) examining benefit structure. The executive office of labor and workforce development and the department of unemployment assistance shall furnish any necessary information or documentation to develop recommendations on the areas of study. The commission may consult as necessary with relevant stakeholders, academic institutions and experts and may convene them as an advisory panel.

(c) The commission shall hold at least 1 public hearing, and may hold additional

hearings as necessary, at which members of the public shall have an opportunity to speak.

(d) Not later than December 10, 2021, the commission shall file a report with the clerks of the house and senate and the house and senate committees on ways and means that shall include the commission's findings and recommendations for legislation that would ensure long-term solvency of the trust fund and meet solvency criteria required by the United States Department of Labor under the Federal Unemployment Tax Act and applicable regulations and guidance."

After remarks, the amendment was adopted.

Ms. Rausch, Ms. Chang-Diaz and Mr. Eldridge moved that the proposed new text be amended by inserting after section XX the following section:-

"SECTION XX. Notwithstanding section 39 of chapter 63 of the General Laws, or any other general or special law to the contrary, the corporate income tax rate for the tax year beginning January 1, 2021 shall be 9.5 per cent of the net income determined to be taxable in accordance with said chapter 63."

After debate, the amendment was *rejected*.

Messrs. Tarr and O'Connor moved that the proposed new text be amended by inserting after section _ the following section:-

"SECTION XX. Notwithstanding any general or special law to the contrary, federal funding made available from the American Recovery Act, PL 111-5, or other federal assistance programs resulting from the COVID-19 pandemic, may be deposited in the Unemployment Trust Fund for the purposes of increasing the solvency of the fund and reducing the amounts borrowed pursuant to section 2 of this act, and any corresponding employer assessments pursuant to Chapter 151A of the General Laws."

After remarks, the amendment was *rejected*.

Ms. Jehlen and Messrs. Eldridge, Tarr, O'Connor, Gomez and Montigny moved that the proposed new text be amended in section 24, by striking out in lines 582 and 583, the words "income exclusion for unemployment compensation for tax years 2020 and 2021 established by this section" and inserting in place thereof the following words:- "deduction of unemployment compensation under subsection (b) and the tax penalty relief provided in section 8; provided, however, that the campaign shall utilize social media and shall include: (i) multilingual notice of the availability of such unemployment insurance tax relief; (ii) a description of, and the eligibility criteria for, the deduction under said subsection (b); and (iii) targeted and direct outreach to individuals who have received, or are receiving, unemployment compensation. The department of unemployment assistance and the department of revenue shall publish such information on their respective websites in a conspicuous manner and location and in multiple languages in accordance with clause (iii) of subsection (d) of section 62A of chapter 151A of the General Laws".

After remarks, the amendment was adopted.

Ms. DiZoglio and Mr. Timilty moved that the proposed new text be amended by adding the following sections:-

"SECTION XX. Section 13 of chapter 53 of the acts of 2020, as amended by section 1 of chapter 118 of said acts of 2020, is hereby amended by striking out the words 'during the governor's March 10, 2020 declaration of a state of emergency or until February 28, 2021, whichever is later' and inserting in place thereof the following:- 'until the date which is 2 years after the date of termination or rescission of the governor's March 10, 2020 declaration of a state of emergency'.

SECTION XX. Section 2 of said chapter 118 of said acts of 2020 is hereby amended by striking out the words 'during the March 10, 2020 state of emergency or until February 28, 2021, whichever is later' and inserting in place thereof the following:- 'until the date which is 2 years after the date of termination or rescission of the governor's March 10, 2020 declaration of a state of emergency'."

UNCORRECTED PROOF.

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at seven minutes past two o'clock P.M., on motion of Ms. DiZoglio, as follows, to wit (yeas 9 – nays 30) **[Yeas and Nays No. 20]:**

YEAS.

DiZoglio, Diana	O'Connor, Patrick M.
Fattman, Ryan C.	Pacheco, Marc R.
Feeney, Paul R.	Tarr, Bruce E.
Gobi, Anne M.	Timilty, Walter F. – 9.
Moore, Michael O.	

NAYS.

Barrett, Michael J.	Friedman, Cindy F.
Boncore, Joseph A.	Gomez, Adam
Brady, Michael D.	Hinds, Adam G.
Brownsberger, William N.	Jehlen, Patricia D.
Chandler, Harriette L.	Keenan, John F.
Chang-Diaz, Sonia	Kennedy, Edward J.
Collins, Nick	Lesser, Eric P.
Comerford, Joanne M.	Lewis, Jason M.
Creem, Cynthia Stone	Lovely, Joan B.
Crighton, Brendan P.	Montigny, Mark C.
Cronin, John J.	Moran, Susan L.
Cyr, Julian	Rausch, Rebecca L.
DiDomenico, Sal N.	Rodrigues, Michael J.
Eldridge, James B.	Rush, Michael F.
Finegold, Barry R.	Velis, John C. – 30.

The yeas and nays having been completed at fourteen minutes past two o'clock P.M., the amendment was *rejected*.

Ms. DiZoglio moved that the proposed new text be amended by adding the following section:-

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“SECTION XX. Subsection (b) of section 98 of chapter 358 of the acts of 2020 is hereby amended by striking out the words ‘until the termination of the COVID-19 emergency’.”

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at twenty-five minutes past two o'clock P.M., on motion of Ms. DiZoglio, as follows, to wit (yeas 8 – nays 31) **[Yeas and Nays No. 21]:**

YEAS.

DiZoglio, Diana	O'Connor, Patrick M.
Fattman, Ryan C.	Pacheco, Marc R.
Gobi, Anne M.	Tarr, Bruce E.
Moore, Michael O.	Timilty, Walter F. – 8.

NAYS.

Barrett, Michael J.	Friedman, Cindy F.
Boncore, Joseph A.	Gomez, Adam
Brady, Michael D.	Hinds, Adam G.
Brownsberger, William N.	Jehlen, Patricia D.
Chandler, Harriette L.	Keenan, John F.
Chang-Diaz, Sonia	Kennedy, Edward J.
Collins, Nick	Lesser, Eric P.
Comerford, Joanne M.	Lewis, Jason M.

Creem, Cynthia Stone
Crighton, Brendan P.
Cronin, John J.
Cyr, Julian
DiDomenico, Sal N.
Eldridge, James B.
Feeney, Paul R.
Finegold, Barry R.

Lovely, Joan B.
Montigny, Mark C.
Moran, Susan L.
Rausch, Rebecca L.
Rodrigues, Michael J.
Rush, Michael F.
Velis, John C. – 31.

The yeas and nays having been completed at a half past two o'clock P.M., the amendment was *rejected*.

Ms. DiZoglio and Messrs. Tarr and O'Connor moved that the proposed new text be amended by adding the following section:-

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“SECTION XX. (a) There shall be established and set upon the books of the commonwealth a separate fund to be known as the COVID-19 Nascent Business Relief Fund to be administered by the office of housing and economic development.

(b) The purpose of the Fund shall be for financial assistance in the form of grants to (i) businesses within the commonwealth that are experiencing financial distress as a result of the 2019 novel coronavirus, or COVID-19, outbreak, or the governor’s March 10, 2020, declaration of a state of emergency for the commonwealth and subsequent executive orders pursuant thereto, which were operational as of the date of said declaration and prior thereto for a minimum of 3 months, and which would otherwise be eligible for previous grant opportunities provided by the commonwealth in response to the economic impact of COVID-19 but for lack of operational and income history, and (ii) 501(c)(6) organizations within the commonwealth that are experiencing financial distress as a result of the COVID-19 outbreak, or the governor’s March 10, 2020, declaration of a state of emergency for the commonwealth and subsequent executive orders pursuant thereto. Such financial assistance shall include, but not be limited to, grants for: (i) loss of revenue; (ii) unexpected expenses, such as expenses incurred to meet general business reopening guidelines and sector-specific COVID-19 safety standards; or (iii) loss of contributions, grants, or other financial assistance as a result of the COVID-19 outbreak.

(c) There shall be credited to the Fund all amounts that are, by law, transferred or authorized to be transferred thereto or directed to be deposited therein, and all amounts received as gifts, grants or contributions for the purposes of the Fund. Amounts credited to the Fund shall not be subject to further appropriation and any money remaining in the Fund at the end of a fiscal year shall not revert to the General Fund.

(d) The secretary of housing and economic development shall promulgate regulations or other guidelines necessary for the administration and implementation of this section.

(e) On the effective date of this act, the comptroller shall transfer \$5,000,000 from the General Fund to the COVID-19 Nascent Business Relief Fund established in this section to carry out the purposes thereof.”

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at twenty-one minutes before three o'clock P.M., on motion of Ms. DiZoglio, as follows, to wit (yeas 8 – nays 31) [**Yeas and Nays No. 22**]:

YEAS.

DiZoglio, Diana
Fattman, Ryan C.
Gobi, Anne M.
Keenan, John F.

Moore, Michael O.
O'Connor, Patrick M.
Pacheco, Marc R.
Tarr, Bruce E. – 8.

NAYS.

Barrett, Michael J.	Friedman, Cindy F.
Boncore, Joseph A.	Gomez, Adam
Brady, Michael D.	Hinds, Adam G.
Brownsberger, William N.	Jehlen, Patricia D.
Chandler, Harriette L.	Kennedy, Edward J.
Chang-Diaz, Sonia	Lesser, Eric P.
Collins, Nick	Lewis, Jason M.
Comerford, Joanne M.	Lovely, Joan B.
Creem, Cynthia Stone	Montigny, Mark C.
Crichton, Brendan P.	Moran, Susan L.
Cronin, John J.	Rausch, Rebecca L.
Cyr, Julian	Rodrigues, Michael J.
DiDomenico, Sal N.	Rush, Michael F.
Eldridge, James B.	Timilty, Walter F.
Feeney, Paul R.	Velis, John C. – 31.
Finegold, Barry R.	

The yeas and nays having been completed at a quarter before three o'clock P.M., the amendment was *rejected*.

Ms. DiZoglio, Ms. Moran and Mr. Montigny moved that the proposed new text be amended by adding the following section:-

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“SECTION XX. Business interruption insurance

(a)(1) Every policy of insurance in force, and insuring risks, in the commonwealth that provides insurance coverage against Business Income, Contingent Business Income and/or Extra Expense arising out of the loss of or damage to Covered Property, as defined in any such policy of insurance, shall be reasonably construed with respect to losses arising from or in connection with business interruption directly or indirectly resulting from any public health emergency declared pursuant to chapter 639 of the acts of 1950 and section 2A of chapter 17 of the General Laws, the purpose of which declaration is to combat the spread of 2019 novel coronavirus (‘COVID-19’) (‘Public Health Emergency’), in accordance with this section.

(2) It shall be an Unfair Claim Settlement Practice under section 3 of chapter 176D of the General Laws for any person to fail to pay claims under such policies of insurance inconsistent with this section.

(3) Massachusetts law concerning such policies of insurance in connection with a Public Health Emergency is declared as follows:

(A) A rebuttable presumption applies that COVID-19 was present on the insured’s Covered Property and caused (i) physical loss of or (ii) physical damage to that Property resulting in business interruption losses;

(B) A rebuttable presumption applies that a Public Health Emergency means there is (i) physical loss of or (ii) damage to Covered Property and/or property adjacent to the insured or within one mile of the insured’s covered premises which present sufficiently dangerous physical conditions to warrant such declaration preventing access to such adjacent property as well as the Covered Property;

(C) A rebuttal presumption applies, that COVID-19 was present on property other than property at the described premises, thus prohibiting access, including ingress and/or egress, to the described premises resulting in loss of Business Income.

(D) A rebuttal presumption applies that, with respect to business interruption due to an order of civil authority, that COVID-19 caused direct physical loss of or property damage to Covered Property or property located within the geographical location required by the insurance policy, and an action of civil authority was taken in response to dangerous

physical conditions resulting from the damage or continuation of the direct physical loss of or damage to Covered Property.

(E) A rebuttable presumption applies that, direct physical loss of or damage to Covered Property shall include but not be limited to a restriction on operations, partially or in full, including limiting customer density and permitting only distant customer interaction, when such restrictions are necessary to comply with existing Public Health Emergency;

(F) An insured's partial operation following a Public Health Emergency and in compliance with any restrictions mandated under the Public Health Emergency, including limiting customer density and permitting only distant customer interaction, shall be deemed to be mitigation of loss and does not evidence that the insured's operations have resumed;

(G) No exclusion for pollution shall be construed to include viruses, bacteria or microorganisms; no exclusion for mold shall be construed to include viruses, bacteria or other microorganisms; no exclusion for viruses shall be construed to include mold, bacteria or other microorganisms, and shall be construed to have an exception for COVID-19; no exclusion for animal infestations shall be deemed to include any virus, mold, microorganism, or bacterium; notwithstanding this subsection, a policy that otherwise indemnifies debris removal or pollutant clean up shall be construed to include removal or clean up expenses incurred by the insured arising from the Public Health Emergency;

(H) Premises unoccupied, or not fully occupied, consistent with a Public Health Emergency shall not be deemed to be 'vacant' or 'abandoned' by the insured;

(I) Partial reopenings and closures during the same policy period that arise from one or more related orders or instructions from related Public Health Emergencies shall be deemed to be continuous and uninterrupted (and may be cumulated) by the insured in its claim;

(J) Deadlines or compliance periods under such insurance policies shall be construed without including partial or entire periods of suspension of operations following Public Health Emergency;

(K) No insurer may deny coverage based on the insured's non-compliance with a notice or reporting provision, including a contractually limited time period to file suit, unless the insurer proves it was prejudiced directly from the insured's non-compliance;

(L) The actions of persons other than the insured complying with a Public Health Emergency shall not be deemed to be the proximate cause of loss, and instead the damage identified in the Public Health Emergency is deemed to be the cause of the insured's direct loss of business income;

(M) Every policy of insurance or endorsement insuring against loss or damage to property which includes, but is not limited to, the use of occupancy and business interruption, which policy expires during the period of a declared state of emergency due to COVID-19, shall be subject to an automatic renewal of the policy at the current or reduced rate of charge; and

(N) The provisions of this section are severable. If any part of this section is declared invalid or unconstitutional, that declaration shall not affect the part that remains.

(b) The secretary of housing and economic development shall promulgate reasonable rules, regulations, and orders as are necessary or appropriate to carry out and effectuate the provisions of this section."

After remarks, the amendment was *rejected*.

Recess.

There being no objection, at two minutes before three o'clock P.M., the Chair (Ms.

Recess.

Friedman) declared a recess subject to the call of the Chair; and at a quarter before four o'clock P.M., the Senate reassembled, Ms. Friedman in the Chair.

Orders of the Day.

The Orders of the Day were further considered as follows:

The House Bill financing a program for improvements to the Unemployment Insurance Trust Fund and providing relief to employers and workers in the Commonwealth (House, No. 90),-- was further considered, the main question being on ordering the bill to a third reading.

Unemployment
Insurance Trust
Fund.

Mr. Tarr and Ms. Moran moved that the proposed new text be amended by inserting after section _ the following sections:-

13

“SECTION _ . The General Laws are hereby amended by inserting after chapter 63B the following chapter:-

SECTION 63C.

SECTION 1. For taxable years beginning on or after January 1, 2021, an eligible pass-through entity may elect to pay an excise on its qualified income taxable in Massachusetts at a rate of five per cent. A qualified member of an electing pass-through entity shall be allowed a credit against the tax imposed under chapter 62 for the qualified member's share of such excise paid by the pass-through entity. The credit shall be available to qualified members in an amount proportionate to each member's share of the pass-through entity's qualified income taxable in Massachusetts. The credit shall be available for the member's taxable year in which the pass-through entity's taxable year ends.

Section 2. This chapter shall not apply to taxable years for which the federal limitation on the state and local tax deduction imposed by Code section 164(b)(6) has expired or is otherwise not in effect.

Section 3. The following words as used in this chapter shall, unless the context otherwise requires, have the following meanings:

‘Code’, the Internal Revenue Code as defined in section 1 of chapter 62 and applicable to the taxable year.

‘Commissioner’, the commissioner of revenue.

‘Eligible pass-through entity’, an S corporation under Code section 1361, a partnership under Code section 701 or a limited liability company that is treated as an S corporation or partnership under those Code sections.

‘Qualified income taxable in Massachusetts’, income of an eligible pass-through entity determined under chapter 62 allocable to a qualified member and included in such member's Massachusetts taxable income under chapter 62.

‘Qualified member of a pass-through entity’, a shareholder of an S corporation or a partner in a partnership that is a natural person. A qualified member may be a resident, non-resident or a part year resident.

Section 4. The excise under this chapter shall be in addition to, and not in lieu of, any other Massachusetts tax required to be paid, including tax under chapter 62 or chapter 63. The excise under this chapter shall be due and payable on the pass-through entity's original, timely-filed return. A return that reports the excise shall be due at the same time as a partnership information return or corporate excise return would be due for the entity under chapter 62C. This chapter shall not change any filing requirements for a qualified member under chapter 62C.

Section 5. The collection and administration of the excise under this chapter shall be governed by the provisions of chapter 62C unless expressly stated otherwise in this chapter or in regulations promulgated by the commissioner under this chapter.

Section 6. The election under this chapter shall be made by the eligible pass-through

entity on an annual basis in a manner determined by the commissioner. All members of the electing pass-through entity shall be bound by the election. Once made, the election cannot be revoked.

Section 7. The commissioner shall prescribe regulations or other guidance to carry out the purposes of this chapter. Such regulations or other guidance may (i) make the credit available to qualified members with income from eligible pass-through entities that in turn have income from other pass-through entities, (ii) address the application of this chapter to trusts, and (iii) require estimated payments of the excise by electing pass-through entities and their qualified members in a manner consistent with chapter 62B. Such regulations and other guidance shall, to the extent feasible, ensure that an electing pass-through entity and its qualified members pay an aggregate amount of tax under this chapter and chapter 62 that is generally equivalent to the amount of tax that would have been due from those members under chapter 62 in the absence of an election to pay an excise under this chapter.”

After debate, the amendment was *rejected*.

Messrs. Moore and Montigny moved that the proposed new text be amended by inserting the following section:-

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“SECTION XX. Subsection (a) of section 32 of chapter 62C of the General Laws, as appearing in the 2018 Official Edition, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:-

If any amount of tax is not paid to the commissioner on or before its statutory due date, there shall be added to the tax interest at the rate of the federal short-term rate determined under section 6621(b) of the Internal Revenue Code, as amended and in effect for the taxable year, plus 2 percentage points, computed as simple interest.”

After remarks, the amendment was *rejected*.

Mr. Moore moved that the proposed new text be amended by inserting the following section:-

19

“SECTION XX. (a) Notwithstanding any general or special law to the contrary, the commissioner of revenue shall establish a tax amnesty program for all taxes collected during which period all penalties that could be assessed by the commissioner shall be waived without the need for any showing by the taxpayer of reasonable cause or the absence of willful neglect for the failure of the taxpayer to: (i) timely file any proper return for any tax type and for any tax period; (ii) file proper returns which report the full amount of the taxpayer's liability for any tax type and for any tax period; (iii) timely pay any tax liability; or (iv) pay the proper amount of any required estimated payment toward a tax liability. The waiver of a taxpayer's liability under this section shall apply if the taxpayer files returns, makes payments as required by the commissioner or otherwise comes into compliance with the tax laws of the commonwealth as required by the commissioner pursuant to the tax amnesty program.

(b) The amnesty program shall be established for 2 consecutive months within fiscal year 2022 to be determined by the commissioner, such period to expire not later than June 30, 2021, and all required payments shall be made on or before June 30, 2021, in order for the amnesty to apply. If a taxpayer fails to pay the full liability before June 30, 2021, the commissioner shall retain any payments made and shall apply those payments against the outstanding liability, and the provisions of the tax amnesty program shall not apply.

(c) The commissioner's authority to waive penalties during the amnesty period shall not apply to any taxpayer who, before the start date of the amnesty program selected was the subject of a tax-related criminal investigation or prosecution.

(d) The commissioner may offer tax amnesty to those taxpayers who have either an unpaid self-assessed liability or who have been assessed a tax liability, whether before or after the filing of a return, which assessed liability, remains unpaid. The amnesty program

shall authorize the waiver of interest, or any amount treated as interest, as further provided in this section. No interest shall be due for taxpayers paying in full any self-assessed tax liability. For those taxpayers with an outstanding audit or assessment and in accordance with the considerations outlined in sections 37A and 37C of Chapter 62C of the General Laws: 25% of the interest rate as defined in section 32 of Chapter 62C, herein the applicable interest rate, so long as the taxpayer pays in full and final settlement less than 50% of the tax liability assessed by the commissioner; 50% of the applicable interest so long as the taxpayer pays in full and final settlement more than 50% but less than 79% of the tax assessed by the commissioner; and if the taxpayer pays in full and final settlement more than 80% of the tax assessed, no reduction in the applicable interest rate shall be granted to the taxpayer.

(e) To the extent that a taxpayer within the scope of the amnesty program and wishing to participate in the amnesty program has postponed the payment of an assessment of tax, interest and penalty under the authority of subsection (e) of section 32 of chapter 62C of the General Laws, the taxpayer shall waive in writing all rights under said subsection (e) of said section 32 of said chapter 62C further delay the payment of the tax and interest portions of the assessment. The tax and interest portions of the assessment shall be payable in full from the date of the commissioner's notice of assessment. Upon payment by the taxpayer of the tax and interest of the outstanding assessment, the commissioner shall waive all penalties associated with that assessment. The taxpayer and the commissioner shall then proceed with all administrative appeal rights that the taxpayer wishes to pursue with respect to the assessment.

(f) Amnesty shall not apply to those penalties which the commissioner would not have the sole authority to waive including, but not limited to, fuel taxes administered under the International

Fuel Tax Agreement or under the local option portions of taxes or excises collected for the benefit of cities, towns or state governmental authorities.

(g) The commissioner shall maintain records of the amnesty provided under this section including, but not limited to: (i) the number of taxpayers provided with amnesty; (ii) the types of tax liability for which amnesty was provided and, for each type of liability, the amount of tax liability collected and the amount of penalties foregone by virtue of the amnesty program; and (iii) the total outstanding tax liability for amnesty-eligible taxpayers at the conclusion of the tax amnesty program after the collection of all funds under this section. The commissioner shall file a report detailing such information with the clerks of the house of representatives and the senate, the joint committee on revenue, the house and senate committees on ways and means, the minority leader of the house and the minority leader of the senate not later than September 1, 2021; provided, however, that such report shall not contain information sufficient to identify an individual taxpayer or the amnesty that an individual taxpayer was provided under this section.

(g) A taxpayer who is eligible for the amnesty program based upon the criteria established by the commissioner and who fails to come forward under the tax amnesty program and make payments before June 30, 2021 shall, in addition to all other penalties provided by chapter 62C of the General Laws, be subject to an additional penalty not to exceed \$500 per taxpayer, which shall be calculated and assessed according to rules determined by the commissioner and which may be subject to de minimis or other exceptions that the commissioner may consider appropriate. This penalty shall be subject to said chapter 62C and shall be added to and become part of the tax due. The commissioner may waive the penalty provided by this subsection for reasonable cause as provided in subsection (f) of section 33 of said chapter 62C.”

After remarks, the amendment was *rejected*.

Messrs. Tarr, Moore, Timilty and O'Connor moved that the proposed new text be

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amended by inserting at the end thereof the following sections:-

“SECTION_. Section 5F of Chapter 12 of the general laws as appearing in the 2018 official edition is hereby amended by inserting the following new subsection after subsection (5): –

(6) Acts in violations of this section may be brought under M.G.L. Ch. 151A, §47.

SECTION_. Section 47 of Chapter 151A of the general laws as appearing in the 2018 official edition is hereby amended by striking in line 20 the following:- ‘one thousand’ and inserting in place thereof the following:- ‘five thousand’.

SECTION_. Said section 47 of said chapter 151A is hereby amended by inserting in line 21 after the words, ‘or both’ the following sentence:- ‘Each such attempt of misrepresentation or use of false identification shall constitute a separate and distinct offense’.

SECTION_. Said section 47 of chapter 151A is hereby amended by striking in line 30 the following:- ‘fifty thousand dollars’ and inserting in place thereof the following ‘one hundred thousand dollars’.

SECTION_. Said section 47 of chapter 151A is hereby amended by striking in lines 46-47 the following:- ‘not less than two thousand five hundred nor more than ten thousand dollars’ and inserting in place thereof the following:- ‘not less than ten thousand nor more than twenty-five thousand dollars’.

SECTION_. Said section 47 of chapter 151A is hereby amended by inserting in line 82 after the words, ‘employee of the commonwealth’ the following:- ‘, or a potential claimant under this chapter’.

SECTION_. Said section 47 of chapter 151A is hereby amended by striking in line 119 the word ‘may’ and inserting in place thereof the following:- ‘shall’.

SECTION_. Said section 47 of chapter 151A is hereby amended by inserting in line 126 after the words, ‘such violation’ the following:- ‘For purposes of this act the statute of limitations of six years shall be suspended during a declared state and or public health emergency’.

SECTION_. Said section 47 of chapter 151A is hereby amended by inserting in line 128 after the words, ‘in the contingent fund,’ the following:- ‘for purposes of charging and sentencing, any charge of multiple counts of violation of this chapter may also be prosecuted pursuant to section 2 of chapter 271A’.”

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at three minutes past five o'clock P.M., on motion of Mr. Tarr, as follows, to wit (yeas 9 – nays 31) [**Yeas and Nays No. 23**]:

YEAS.

DiZoglio, Diana
Fattman, Ryan C.
Gobi, Anne M.
Keenan, John F.
Moore, Michael O.

O'Connor, Patrick M.
Pacheco, Marc R.
Tarr, Bruce E.
Timilty, Walter F. – **9.**

NAYS.

Barrett, Michael J.
Boncore, Joseph A.
Brady, Michael D.
Brownsberger, William N.
Chandler, Harriette L.
Chang-Diaz, Sonia
Collins, Nick
Comerford, Joanne M.

Friedman, Cindy F.
Gomez, Adam
Hinds, Adam G.
Jehlen, Patricia D.
Kennedy, Edward J.
Lesser, Eric P.
Lewis, Jason M.
Lovely, Joan B.

Creem, Cynthia Stone
Crighton, Brendan P.
Cronin, John J.
Cyr, Julian
DiDomenico, Sal N.
Eldridge, James B.
Feeney, Paul R.
Finegold, Barry R.

Montigny, Mark C.
Moran, Susan L.
Rausch, Rebecca L.
Rodrigues, Michael J.
Rush, Michael F.
Spilka, Karen E.
Velis, John C. – 31.

The yeas and nays having been completed at eleven minutes past five o'clock P.M., the amendment was *rejected*.

Mr. O'Connor, Ms. Moran and Messrs. Tarr and Timilty moved that the proposed new text be amended by adding the following section:-

6

“SECTION XX. (a) Any employee who was unable to work between March 10, 2020 and April 2, 2020 due to conditions established in subsection (b) of this section shall have the following right to emergency paid sick time. Employees who work 40 hours or more per week shall be provided at least 80 hours of emergency paid sick time under this section. Employees who work fewer than 40 hours in a week shall be provided emergency paid sick time under this section in an amount equal to at least the amount of time the employee is otherwise scheduled to work or works on average in a 14-day period.

(b) Emergency paid sick time shall be provided to an employee by an employer for the following absences, including the inability to telework, related to a public health emergency:

(1) An employee's need to: (i) self-isolate and care for oneself because the individual is diagnosed with a communicable illness related to a public health emergency; (ii) self-isolate and care for oneself because the individual is experiencing symptoms of a communicable illness related to a public health emergency; (iii) seek or obtain medical diagnosis, care, or treatment if experiencing symptoms of a communicable illness related to a public health emergency; or (iv) seek preventive care concerning a communicable illness related to a public health emergency;

(2) Care of a family member who: (i) is self-isolating due to being diagnosed with a communicable illness related to a public health emergency; (ii) is self-isolating due to experiencing symptoms of a communicable illness related to a public health emergency; (iii) needs medical diagnosis, care, or treatment if experiencing symptoms of a communicable illness related to a public health emergency; or (iv) is seeking preventive care concerning a communicable illness related to a public health emergency;

(3) Determination by a local, state, or federal public official, a health authority having jurisdiction, the employee's employer, or a health care provider that the employee's presence on the job or in the community would jeopardize the health of others because of the employee's exposure to a contagious illness or exhibiting of symptoms, regardless of whether the employee has been diagnosed with a contagious illness;

(4) Care of a family member due to a determination by a local, state, or federal public official, a health authority having jurisdiction, the family member's employer, or a health care provider that the family member's presence on the job or in the community would jeopardize the health of others because of the family member's exposure to a contagious illness or exhibiting of symptoms, regardless of whether the family member has been diagnosed with a contagious illness; or

(5) An employee's inability to work or telework while subject to either: an individual or general local, state, or federal quarantine or isolation order, including a shelter-in-place order, related to a public health emergency; or closure of the employee's place of business by order of a local, state, or federal public official or health authority or at the discretion

of the employer due to a public health emergency.

(c) All employees employed by an employer in the commonwealth who must be absent from work for the reasons set forth in subsection (c) of this section, and are unable to telework, shall be eligible for emergency paid sick time regardless of the duration of such employment, or any temporary or probationary status, and shall be paid at the same hourly rate as the employee earns from the employee's employment at the time the employee uses the emergency paid sick time; provided, however, that this hourly rate shall not be less than the effective minimum wage under section 1 of chapter 151, and shall not exceed \$850 per week; provided further that annually, not later than October 1 of each year, the commonwealth shall adjust the maximum weekly benefit amount under this section to be 64 per cent of the state average weekly wage and the adjusted maximum weekly benefit amount shall take effect on January 1 of the year following such adjustment. Nothing in this section shall be construed as requiring financial or other reimbursement to an employee from an employer upon the employee's termination, resignation, retirement or other separation from employment for emergency paid sick time provided under this section that has not been used.

(d) Employers who pay their employees for emergency paid sick time as required by this section shall be reimbursed in full by the commonwealth by providing proof of such payments to the department of revenue, but no employer shall be entitled to reimbursement under this section for paid time off provided to employees for which the employer is entitled to receive a federal payroll tax credit, including federal payroll tax credits for an employee's use of paid sick time under the federal Families First Coronavirus Response Act, P.L. No. 116-127, to the extent permitted and not in conflict with federal law. The department of revenue shall provide such reimbursements directly to employers within 5 business days by direct deposit to the employer's bank account or by check to the employer.

(e) The commonwealth shall compensate employers as described in subsection (e) of this section by drawing upon funds in the commonwealth stabilization fund established under section 2H of chapter 29 appropriated for such purpose by the general court."

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at twenty-five minutes past five o'clock P.M., on motion of Mr. O'Connor, as follows, to wit (yeas 6 – nays 33) **[Yeas and Nays No. 24]:**

YEAS.

DiZoglio, Diana
Fattman, Ryan C.
O'Connor, Patrick M.

Pacheco, Marc R.
Tarr, Bruce E.
Timilty, Walter F. – **6.**

NAYS.

Barrett, Michael J.
Boncore, Joseph A.
Brady, Michael D.
Brownsberger, William N.
Chandler, Harriette L.
Chang-Diaz, Sonia
Collins, Nick
Comerford, Joanne M.
Creem, Cynthia Stone
Crighton, Brendan P.
Cronin, John J.
Cyr, Julian
DiDomenico, Sal N.

Gobi, Anne M.
Gomez, Adam
Hinds, Adam G.
Jehlen, Patricia D.
Keenan, John F.
Kennedy, Edward J.
Lesser, Eric P.
Lewis, Jason M.
Lovely, Joan B.
Montigny, Mark C.
Moore, Michael O.
Moran, Susan L.
Rausch, Rebecca L.

Eldridge, James B.
Feeney, Paul R.
Finegold, Barry R.
Friedman, Cindy F.

Rodrigues, Michael J.
Rush, Michael F.
Velis, John C. – 33.

The yeas and nays having been completed at twenty-seven minutes before six o'clock P.M., the amendment was *rejected*.

Moment of Silence.

The President in the Chair, the President, members, guests and staff stood in a moment of silence and reflection to the memory of members of the Asian American community who lost their lives in a mass shooting in Atlanta, Georgia on March 16, 2021.

Moment of silence.

Orders of the Day.

The Orders of the Day were further considered as follows:

The House Bill financing a program for improvements to the Unemployment Insurance Trust Fund and providing relief to employers and workers in the Commonwealth (House, No. 90),-- was further considered, the main question being on ordering the bill to a third reading.

Unemployment
Insurance Trust
Fund.

Mr. Rodrigues moved that the proposed new text be amended by inserting after section 8 the following section:-

22

“SECTION 8A. Notwithstanding chapter 62C of the General Laws or any other general or special law to the contrary, all returns and payments for the 2020 calendar year that would be otherwise due on April 15, 2021 pursuant to section 6 of said chapter 62C shall be due on May 17, 2021.”;

In section 13, by inserting after the word “senate”, in line 332, the following words:- “, the house and senate committees on ways and means”; and

In section 22, by inserting after the word “senate”, in line 550, the following words:- “, the house and senate committees on ways and means”.

After remarks, the amendment was adopted.

The Ways and Means amendment, as amended, was adopted.

The bill, as amended, was then ordered to a third reading and read a third time.

The question on passing the bill to be engrossed was determined by a call of the yeas and the nays, at twenty-one minutes before six o'clock P.M., on motion of Mr. Rodrigues, as follows to wit (yeas 40 to nays 0) **[Yeas and Nays 25]:**

YEAS.

Barrett, Michael J.
Boncore, Joseph A.
Brady, Michael D.
Brownsberger, William N.
Chandler, Harriette L.
Chang-Diaz, Sonia
Collins, Nick
Comerford, Joanne M.
Creem, Cynthia Stone
Crighton, Brendan P.
Cronin, John J.
Cyr, Julian
DiDomenico, Sal N.
DiZoglio, Diana

Gomez, Adam
Hinds, Adam G.
Jehlen, Patricia D.
Keenan, John F.
Kennedy, Edward J.
Lesser, Eric P.
Lewis, Jason M.
Lovely, Joan B.
Montigny, Mark C.
Moore, Michael O.
Moran, Susan L.
O'Connor, Patrick M.
Pacheco, Marc R.
Rausch, Rebecca L.

Eldridge, James B.
Fattman, Ryan C.
Feeney, Paul R.
Finegold, Barry R.
Friedman, Cindy F.
Gobi, Anne M.

Rodrigues, Michael J.
Rush, Michael F.
Spilka, Karen E.
Tarr, Bruce E.
Timilty, Walter F.
Velis, John C. – 40.

NAYS – 0.

The yeas and nays having been completed at fourteen minutes before six o'clock P.M., the bill was passed to be engrossed, in concurrence, with the amendment [For text of Senate amendment, printed as amended, see Senate, No. 38].

Sent to the House for concurrence in the amendment.

PAPER FROM THE HOUSE

Engrossed Bill.

An engrossed Bill creating a next-generation roadmap for Massachusetts climate policy (see Senate, No. 9, amended) (which originated in the Senate), **having been certified by the Senate Clerk to be rightly and truly prepared for final passage, was passed to be re-enacted and signed by the President and again laid before the Governor for his approbation.**

Bill again laid before the Governor.

Report of a Committee.

By Ms. Lovely, for the committee on Senate Rules, on petition, a Bill directing the city of Boston police department to waive the maximum age requirement for police officers for Daryle Lamonica (Senate, No. 33).

Boston,-- Daryle Lamonica.

The bill was read. There being no objection, the rules were suspended, on motion of Mr. Collins, and the bill was read a second time, ordered to a third reading, read a third time and passed to be engrossed.

Sent to the House for concurrence.

Moment of Silence.

The President, members, guests and staff stood in a moment of silence and reflection to the memory of Marvin Hagler.

Moment of silence.

Order Adopted.

On motion of Ms. Friedman,--

Ordered, That when the Senate adjourns today, it adjourn to meet again on Monday next at eleven o'clock A.M., and that the Clerk be directed to dispense with the printing of a calendar.

Time of meeting.

Adjournment in Memory of Marvin Hagler.

The Senator from Plymouth and Bristol, Mr. Brady, moved that when the Senate adjourns today it do so in memory of Marvin Hagler.

On March 15, 2021 Marvelous Marvin Hagler (born Marvin Nathaniel Hagler), retired middleweight boxing champion and longtime Brockton resident, passed away at the

age of 66 at his New Hampshire home.

Born in Newark, New Jersey to Robert Sims and Ida Mae Hagler, Marvin and his family moved to Brockton, Massachusetts when he was a teenager after their home was destroyed in the race riots that left 26 dead in Newark in 1967. At the age of seventeen, after a fight with a young man who boxed in the area, he began boxing under the tutelage of gym owners Pat and Goody Petronelli, who would coach and manage him for his entire professional career. Marvelous Marvin began boxing professionally in 1973 and would become the second longest holder of the middleweight Championship, holding the title from 1980 through 1987, defending his title twelve times before losing in a still hotly debated judges' decision to Sugar Ray Leonard. Other famous fights that lead to Hagler's induction into the International Hall of Fame include his championship victory over the British Alan Minter, who is famously quoted as saying in the lead up to the fight that he "did not intend to lose his title to a black man" and his victory over Thomas Hearns in a fight now referred to as "The War".

Marvelous Marvin is a great pride to the City of Brockton, joining with the great boxer Rocky Marciano in giving the city its nickname "The City of Champions". His passing is deeply felt by his family, the city's residents, as well as millions of boxing fans worldwide. Marvelous Marvin Hagler had five children: Marvin, Jr. Gentry, Charelle, James and Celeste. He is survived by his wife, Kay Hagler and all of his very large family.

Accordingly, as a mark of respect to the memory of Marvin Hagler, at seven minutes before six o'clock P.M., on motion of Ms. Friedman, the Senate adjourned to meet again on Monday next at eleven o'clock A.M.