

1 **SECTION 4.** Chapter 6A of the General Laws is hereby amended by inserting after
2 section 16BB the following section:-

3 Section 16CC. (a). As used in this section the following words shall, unless the context
4 clearly requires otherwise, have the following meanings:

5 “Act”, any action or decision made by an owner, employee or agent of a long term care
6 facility or assisted living residence, or by a government agency, or any condition within a long
7 term care facility or assisted living residence which affects the service to a resident.

8 “Administrative action”, any action taken to resolve issues through negotiation and
9 mediation with a long term care facility or assisted living residence.

10 “Assisted living residence”, any entity that meets the requirements of chapter 19D and is
11 subject to certification by the department of elder affairs.

12 “Designee”, staff of the long term care ombudsman or a member of a designated local
13 long term care ombudsman program, whether on a compensated or volunteer basis.

14 “Long term care facility”, any facility subject to licensure by the department of public
15 health pursuant to section 71 of chapter 111.

16 “Resident”, any person who is receiving treatment or care in a long term care facility or
17 assisted living residence including, but not limited to, application or admission, retention,
18 confinement, commitment, period of residence, transfer, discharge and instances directly related
19 to such status.

20 (b) The secretary of health and human services shall, subject to appropriation or the
21 receipt of federal funds, establish a statewide long term care ombudsman office for the purpose
22 of advocating on behalf of residents. The statewide long term care ombudsman shall receive,
23 investigate and resolve through administrative action complaints filed by residents, individuals
24 acting on their behalf or any individual organization or government agency that has reason to
25 believe a long term care facility or assisted living residence, organization or government agency
26 has engaged in activities, practices or omissions that constitute violations of applicable statutes
27 or regulations or may have an adverse effect upon the health, safety, welfare or rights of
28 residents of such long term care facilities or assisted living residences. The secretary of health
29 and human services shall appoint an ombudsman to act as the director of the ombudsman office
30 who shall be a person qualified by training and experience to perform the duties of the office.
31 Said ombudsman shall not be subject to section 9A of chapter 30 or chapter 31.

32 (c) The ombudsman, or a designee, shall be permitted access at any time deemed
33 reasonable and necessary by the ombudsman to any consenting individual resident; provided,
34 that there is neither a commercial purpose nor effect to the access and the purpose is to do any of

35 the following: (i) visit, talk with and make personal, social and legal services available to a
36 resident; (ii) inform residents of their rights and entitlements and their correspondent obligations,
37 under federal and state laws, by means of educational materials and discussion in groups and
38 with individual residents; (iii) assist residents in asserting their legal rights regarding claims for
39 public assistance, medical assistance and social security benefits, or assist residents in action
40 against agencies responsible for such programs, as well as in all other matters in which residents
41 are aggrieved and may include advising litigation; or (iv) engage in other methods of assisting,
42 advising and representing residents so as to extend to them full enjoyment of their rights.

43 Upon entering, the ombudsman, or designee, shall notify the long term care facility or
44 assisted living residence staff of their presence and, upon request, shall produce identification.
45 Prior to entering the room of an individual resident, the ombudsman, or designee, shall identify
46 themselves and explain the purpose of the visit. The ombudsman, or designee, shall have the
47 right to visit privately with the resident provided the resident has given permission for the visit.
48 The ombudsman, or designee, shall respect the confidentiality of communications and shall not
49 subject the resident to photographing, filming, videotaping or audiotaping without consent. The
50 long term care facility or assisted living residence may not release information in a resident's
51 medical record to the ombudsman, or designee, without consent of the resident or the resident's
52 representative.

53 (d) The ombudsman, or designee, shall have the right of entry into long term care
54 facilities and assisted living residences at any time it is considered necessary and reasonable by
55 the ombudsman, or designee, for the purpose of: (i) investigating and resolving through
56 administrative action complaints made by residents or on their behalf; (ii) interviewing residents,
57 with their consent, in private; (iii) offering the services of the ombudsman, or designee, to any
58 resident, in private; (iv) interviewing employees or agents of the long term care facility or
59 assisted living residence; (v) consulting regularly with the long term care facility or assisted
60 living residence administration; or (vi) providing services authorized by law or by regulation.

61 The ombudsman, or designee, shall have access to any resident's records with consent of
62 the resident or the resident's representative, and to records of any public agency necessary to the
63 duties of the office, including records on patient abuse complaints. If the ombudsman, or
64 designee, reasonably believes that a complaint situation exists which may only be resolved by
65 the inspection of the resident's personal, financial or medical records, and if the resident lacks the
66 capacity to give consent, and the resident has no legal representative, or the ombudsman has
67 reason to believe that the resident's representative is not acting in the best interest of the resident,
68 the ombudsman or designee shall have access to the records of the resident without the resident's
69 written authorization.

70 (e) The ombudsman shall establish procedures to protect the confidentiality of residents'
71 records and files. Such procedures shall meet the following requirements: (i) no information or
72 records maintained by the ombudsman office shall be disclosed unless the ombudsman, or
73 designee, authorizes such disclosure; and (ii) the ombudsman, or designee, shall not disclose the
74 identity of any complainant or resident involved in any complaint unless the complainant or
75 resident or a legal representative of either provides consent in writing, or through the use of
76 ancillary aids and services as necessary, or communication of such consent orally or visually,

77 and that consent is documented to allow such disclosure and specifies to whom the identity may
78 be disclosed, or a court orders such disclosure.

79 The ombudsman, or designee, may initiate an investigation of any long term care facility
80 or assisted living residence even in the absence of a specific complaint.

81 If the ombudsman, or designee, determines that an act of any long term care facility or
82 assisted living residence may adversely affect the health, safety, welfare or rights of a resident,
83 the ombudsman, or designee, shall make specific recommendations for the elimination or
84 correction of such act. If the ombudsman, or designee, determines that an act of any long term
85 care facility or assisted living residence may constitute a violation of any applicable federal or
86 state statute or regulation, the ombudsman may report such findings and conclusions to the
87 regulatory agency or agencies having jurisdiction to enforce said statute or regulation and to the
88 office of the attorney general.

89 Within a reasonable period of time after the completion of an investigation the
90 ombudsman may notify the long term care facility or assisted living residence of the findings.

91 The ombudsman, or designee, may notify the attorney general, the department of elder
92 affairs and the department of public health forthwith, upon the receipt of an oral or written report
93 or complaint that a resident of a long term care facility has been abused, mistreated or neglected
94 as defined in section 72F of chapter 111.

95 (f) The ombudsman may contract with a local entity to host a local ombudsman program
96 and provide designated staff to act on behalf of the ombudsman in the receipt, investigation and
97 resolution through administrative action of complaints. The ombudsman may contract with any
98 public agency or private nonprofit organization to act on behalf of the ombudsman in the receipt,
99 investigation and resolution through administrative action of complaints. No designee shall be an
100 agency or organization responsible for licensing or certifying long term care facilities or assisted
101 living residences or an association or an affiliate or agent of an association of long term care
102 facilities or assisted living residences. The ombudsman's designee shall operate in compliance
103 with any rules and regulations established by the ombudsman for the implementation of the
104 ombudsman program. The ombudsman shall carry out the responsibilities of the local program in
105 any area where no local ombudsman program has been established. The ombudsman shall, to the
106 extent practicable, contract with agencies and organizations that agree to carry out such
107 responsibilities on a volunteer basis.

108 (g) The ombudsman shall: (i) establish and conduct a training program for persons
109 employed by or associated with the ombudsman or any designated local ombudsman program
110 who perform the duties and responsibilities enumerated in section (e) regarding the receipt,
111 investigation and resolution through administrative action of complaints, and certify such
112 persons upon satisfactory completion of such training programs; (ii) provide information to
113 public agencies regarding the problems of residents in long term care facilities and assisted living
114 residences; (iii) ensure that complete records are maintained of complaints received or initiated,
115 actions taken, findings and recommendations in response to such complaints and other actions,
116 including the facilities' responses; (iv) maintain a statewide uniform reporting system to collect
117 and analyze data relating to complaints and conditions in long term care facilities and assisted

118 living residences for the purpose of identifying and resolving significant problems; (v) file a
119 report of the activities of the long term care ombudsman office and the ombudsman's
120 recommendation concerning long term care facilities and assisted living residences and the
121 protection of the rights of residents with the secretary of health and human services, the governor
122 and the general court within 120 days following the end of each fiscal year, and make such report
123 available to the public, the assistant secretary of the administration for community living, the
124 division of health care facility licensing and certification at the department of health, the assisted
125 living certification unit at the department of elder affairs and other appropriate governmental
126 entities; (vi) carry out other activities consistent with the requirements of 42 U.S.C. 3024(a)(12);
127 (vii) ensure the program operates in compliance with 42 U.S.C. 3001 et seq. and federal
128 regulations; (viii) represent the interests of the residents before governmental agencies and seek
129 administrative, legal and other remedies to protect the health, safety, welfare and rights of the
130 residents; and (ix) analyze, comment on and monitor the development and implementation of
131 federal, state and local laws, regulations and other governmental policies and actions that pertain
132 to the health, safety, welfare and rights of the residents, with respect to the adequacy of services
133 provided by long term care facilities and assisted living residences.

134 (h) The ombudsman, a designee and any employee of a designated local ombudsman
135 program working directly for such designee, whether on a compensated or volunteer basis, shall
136 not be liable in any civil or criminal action by reason of the good faith performance of official
137 duties. No person shall willfully interfere with a representative of the ombudsman office in the
138 good faith performance of official duties. If such willful interference occurs, the ombudsman
139 may petition the superior court department to enjoin such interference and grant appropriate
140 relief.

141 No long term care facility, assisted living residence or other entity shall retaliate against
142 any resident or employee of such facility, residence or entity who in good faith filed a complaint
143 with, or provided information to, the ombudsman or designee. A long term care facility or
144 assisted living residence that retaliates against a resident or employee for filing a complaint with,
145 or having provided information to, the ombudsman or designee, shall be liable to the person so
146 retaliated against by a civil action for up to treble damages, costs and attorney's fees.

147 (i) The ombudsman shall promulgate regulations to implement this section.

148 **SECTION 5.** Section 4H of chapter 7 of the General Laws, as appearing in the 2018
149 Official Edition, is hereby amended by inserting after the fifth paragraph the following
150 paragraph:-

151 The division shall establish a fee structure for all appeals, except for: (i) appeals brought
152 through the bureau of special education appeals, pursuant to this section and section 2A of
153 chapter 71B; (ii) appeals from decisions by the commissioner of veterans' services, pursuant to
154 section 2 of chapter 115; and (iii) appeals from the contributory retirement appeal board,
155 pursuant to section 16 of chapter 32. The maximum fee shall not exceed \$300 for any appeal and
156 may be waived for financial hardship, as determined by the division.

157 **SECTION 6.** Subsection (b) of section 35GGG of chapter 10 of the General Laws, as
158 added by section 7 of chapter 208 of the acts of 2018, is hereby amended by striking out the first
159 sentence and inserting in place thereof the following sentence:- The fund shall be administered,
160 without further appropriation, by the secretary of health and human services who, in consultation
161 with the community behavioral health promotion and prevention commission established in
162 section 219 of chapter 6: (i) shall expend monies in the fund to issue grants to support
163 community organizations to establish or support evidence-based and evidence-informed
164 programs for children and young adults pursuant to subsection (c); and (ii) may expend monies
165 in the fund to support critical public health needs affecting children and young adults.

166 **SECTION 7.** Sections 27 to 35, inclusive, of chapter 19A of the General Laws, as
167 appearing in the 2018 Official Edition, are hereby repealed.

168 **SECTION 8.** Section 4 of chapter 19D of the General Laws, as appearing in the 2018
169 Official Edition, is hereby amended by striking out, in lines 19 and 20, the words “, including
170 expansion of the ombudsman program provided for by section seven”.

171 **SECTION 9.** Section 7 of said chapter 19D, as so appearing, is hereby repealed.

172 **SECTION 10.** Section 9 of said chapter 19D, as so appearing, is hereby amended by
173 striking out, in line 31, the words “section seven hereof” and inserting in place thereof the
174 following words:- section 16CC of chapter 6A.

175 **SECTION 11.** Said section 9 of said chapter 19D, as so appearing, is hereby further
176 amended by inserting after the word “the”, in line 55, the second time it appears, the following
177 words:- statewide long term care.

178 **SECTION 12.** Said section 9 of said chapter 19D, as so appearing, is hereby further
179 amended by inserting after the word “office”, in line 56, the following words:- established under
180 section 16CC of chapter 6A.

181 **SECTION 13.** Clause (2) of section 59 of chapter 23K of the General Laws, as amended
182 by section 3 of chapter 142 of the acts of 2019, is hereby amended by striking out subclause (j)
183 and inserting in place thereof the following subclause:-

184 (j) 15 per cent to the Commonwealth Transportation Fund established pursuant to section
185 2ZZZ of chapter 29;

186 **SECTION 14.** Subdivision (1) of section 22C of chapter 32 of the General Laws, as
187 appearing in the 2018 Official Edition, is hereby amended by striking out the third paragraph and
188 inserting in place thereof the following paragraph:-

189 Notwithstanding any general or special law to the contrary, appropriations or transfers
190 made to the Commonwealth’s Pension Liability Fund in fiscal years 2021 to 2023, inclusive,
191 shall be made in accordance with the following funding schedule: \$3,115,163,858 in fiscal year
192 2021, \$3,415,154,137 in fiscal year 2022 and \$3,744,033,480 in fiscal year 2023.

193 Notwithstanding any provision of this subdivision to the contrary, any adjustments to these
194 amounts shall be limited to increases in the schedule amounts for each of the specified years.

195 **SECTION 15.** Section 3 of chapter 62 of the General Laws, as so appearing, is hereby
196 amended by inserting after the words “per cent”, in line 144, the following words:- ; provided
197 further, that no such deduction shall be allowed for the taxable year beginning January 1, 2021.

198 **SECTION 16.** Section 16 of chapter 62C of the General Laws, as so appearing, is hereby
199 amended by striking out the word “twenty”, in lines 74 and 89, and inserting in place thereof, each
200 time it appears, the following figure:- 30.

201 **SECTION 17.** Said chapter 62C is hereby amended by inserting after section 16A the
202 following section:-

203 Section 16B. Notwithstanding the due date of the return as set forth in section 16 or the
204 payment date as set forth in section 32, or any other general or special law to the contrary, a
205 payment of taxes shall be made in advance of filing of the return required under subsections (g) or
206 (h) of said section 16 but not later than the twenty-fifth day of the last month of the filing period;
207 provided, however, that such payment shall include tax collected for any taxable sale made during
208 the days in the filing period occurring on or before the twenty-first day of the last month of the
209 filing period; provided further, that this section shall not apply to operators whose cumulative room
210 occupancy excise liability in the immediately preceding calendar year with respect to returns filed
211 pursuant to said subsection (g) of said section 16 was not more than \$150,000; provided further,
212 that this section shall not apply to vendors whose cumulative sales tax liability in the immediately
213 preceding calendar year with respect to returns filed pursuant to said subsection (h) of said section
214 16 was not more than \$150,000; and provided further, that tax collected for any taxable sale made
215 during the remaining days of the filing period for which tax was not previously remitted shall be
216 remitted at the time the return for that filing period is required to be filed.

217 **SECTION 18.** Said chapter 62C, as so appearing, is hereby further amended by inserting
218 after section 30A the following section:-

219 Section 30B. (a) For the purposes of this section the following words shall, unless the
220 context clearly requires otherwise, have the following meanings:

221 “Administrative adjustment”, an administrative adjustment pursuant to section 6227 of the
222 Code.

223 “Approved modification”, a federal modification to an audited partnership’s imputed
224 underpayment, pursuant to section 6225(c) of the Code.

225 “Audited partnership”, a partnership audited at the partnership level where the result is a
226 federal adjustment.

227 “Code”, the Internal Revenue Code, as defined and as applicable pursuant to chapter 62
228 or chapter 63.

229 “Commissioner”, the commissioner of revenue.

230 “Direct partner”, a partner that holds an interest directly in a partnership or pass-through
231 entity.

232 “Distributive share” or “distributive share of the final federal adjustment”, the distributive
233 share of the final federal adjustment attributable to a partner of the partnership that is subject to
234 the partnership-level audit.

235 “Federal adjustment”, a change to an item or amount determined pursuant to the Code
236 that is used by an audited partnership or 1 or more of its partners to compute amounts owed
237 under chapter 62 or chapter 63, whether resulting from action by the Internal Revenue Service or
238 from the filing of an amended federal return or other report, or from a federal refund claim, or
239 from an administrative adjustment request by such partners. A federal adjustment is positive to
240 the extent that it increases state taxable income as determined pursuant to chapter 62 or chapter
241 63 and is negative to the extent that it decreases state taxable income as determined pursuant to
242 said chapters.

243 “Federal adjustments report”, a form or other submission required by the commissioner
244 from an audited partnership to report (1) a final federal adjustment with respect to a partnership-
245 level audit, and (2) the distributive share of the final federal adjustment attributable to each
246 partner.

247 “Final determination date”, (a) if the federal adjustment results from a federal refund
248 claim or an administrative adjustment, or if the federal adjustment has been reported on an
249 amended federal return or other report pursuant to section 6225(c) of the Code, the final
250 determination date means the day on which (i) the administrative adjustment was made, (ii) the
251 amended return or refund claim was filed, or (iii) such other report was filed or finalized; or (b)
252 if the federal adjustment results from an audit or other action by the federal government, the final
253 determination date is the first day on which no federal adjustment arising from that audit or other
254 action remains to be finally determined, whether by (i) a decision by the federal government with
255 respect to which all rights of appeal have been waived or exhausted, (ii) agreement, or (iii) in the
256 event of an appeal or other contest, by a final decision with respect to which all rights of appeal
257 have been waived or exhausted. In the event that a single partnership-level audit results in a final
258 determination pursuant to both subsection (a) and (b) of this section, the final determination date
259 shall be defined pursuant to subsection (b), unless the context clearly requires otherwise.

260 “Final federal adjustment”, a federal adjustment as of the final determination date for that
261 adjustment.

262 “Imputed underpayment”, the amount determined under the notice of proposed
263 partnership adjustment pursuant to section 6231 of the Code that would be owed by the
264 partnership as the result of a partnership-level audit.

265 “Indirect partner”, a partner in a partnership or pass-through entity that itself holds an
266 interest directly, or through another indirect partner, in a partnership or pass-through entity.

267 “Partner”, a person that holds an interest directly or indirectly in a partnership or other
268 pass-through entity.

269 “Non-resident partner”, a partner that is an individual, trust or estate that is not a resident
270 partner.

271 “Partnership”, as defined in section 1 of chapter 62.

272 “Partnership-level audit”, an examination by the federal government at the partnership
273 level pursuant sections 6221 through 6242, inclusive, of the Code that results in 1 or more
274 federal adjustments.

275 “Pass-through entity”, an entity whose income, gains, losses, deductions or credits pass
276 through to its partners for Massachusetts tax purposes, including a partnership, an S corporation
277 or certain trusts.

278 “Resident partner”, a partner that is an individual, trust or estate and that is also a resident
279 as defined in section 1 of chapter 62.

280 “Reviewed year”, the taxable year of a partnership that is subject to a partnership-level
281 audit resulting in 1 or more federal adjustments.

282 “Tiered partnership”, a partner that is a partnership or pass-through entity.

283 (b)(1) No later than 90 days after the final determination date, an audited partnership
284 shall: (a) notify the commissioner of the final determination date with respect to a partnership-
285 level audit; (b) file a federal adjustments report with the commissioner; and (c) notify each of its
286 direct partners of their distributive share of the final federal adjustment. The federal adjustments
287 report shall: (i) identify each partner during the reviewed year; (ii) specify each item addressed
288 by, and amount included in, the final federal adjustment; (iii) explain how the final federal
289 adjustment shall be modified for state tax purposes to reflect relevant differences between federal
290 and state law; and (iv) provide other information related to such final determination or
291 modification as the commissioner may require. If the audited partnership has received an
292 approved modification, the audited partnership shall notify the commissioner of this approval no
293 later than 90 days after the date of such approval. Any audited partnership that fails to meet the
294 filing requirements stated in this subsection is subject to the non-filer penalties as set forth in
295 chapter 62C. The statute of limitations for assessing a partner or an audited partnership pursuant
296 to this section shall be tolled in any instance in which the audited partnership has not provided
297 the commissioner with the notice and filing required by this subsection.

298 (2) If, from the federal adjustments report or upon verification or investigation of the
299 report or otherwise, it shall appear that any tax due pursuant to chapter 62 or chapter 63 has not
300 been fully assessed to a partner of an audited partnership, or the tax is not otherwise accounted
301 for under subsections (c) through (e), inclusive, the commissioner shall assess such partner an
302 additional tax in an amount equal to the unpaid tax, with interest and penalties as provided in

303 chapters 62, 62C, and 63. Such assessment may be made at any time after the expiration of 180
304 days from the final determination date, without regard to the time limitations of section 26. Such
305 assessment shall be made in the same manner as an assessment pursuant to section 30, as may be
306 further clarified or modified by the commissioner by regulation, except that the time limitations
307 of said section shall not apply.

308 (c) An audited partnership that originally reported or paid tax on behalf of some or all of
309 its partners, by means of a composite return or through pass-through entity withholding, shall
310 amend its return or report, as the case may be, in the form and manner required by the
311 commissioner to account for the distributive share of the final federal adjustment attributable to
312 those partners and pay any additional tax, including applicable interest and penalties, attributable
313 to such partners, no later than 90 days after the final determination date. An audited partnership
314 that fails to meet these requirements shall be jointly and severally liable for the taxes due in
315 connection with such return or report.

316 (d) A partner of an audited partnership shall report and pay tax due pursuant to chapter 62
317 or chapter 63 with respect to adjustments resulting from a partnership-level audit that the partner
318 reports federally on either an amended federal income tax return or otherwise, including through
319 a return or report filed pursuant to section 6225(c)(2) of the Code, without including adjustments
320 required to be reported for federal purposes pursuant section 6225(a)(2) of the Code, no later
321 than 180 days after the final determination date that relates to the adjustment as reported on such
322 return or other report. The requirement to make such report and payment shall be treated as being
323 in response to a federal change within the meaning of section 30 of chapter 62C and will be
324 subject to interest and penalties thereunder. If the final determination date was prior to the
325 effective date of this section, the time for reporting shall be extended to 180 days after such
326 effective date.

327 (e)(1) An audited partnership may make an election to pay the taxes due from its partners
328 pursuant chapter 62 or chapter 63 when such taxes are not otherwise accounted for under
329 subsections (c) or (d); provided that such election is made no later than 90 days after the final
330 determination date. An audited partnership making this election shall make such payment no
331 later than 180 days after the final determination date. The tax payment with respect to the
332 distributive shares attributable to the audited partnership's direct and tiered partners shall be
333 determined as set forth in subparagraphs (A) through (C), inclusive. This election shall not apply
334 to the distributive share attributable to a corporate partner that participated in a combined report
335 pursuant to section 32B of chapter 63 for the reviewed year. Such distributive share shall not be
336 included in the computation set forth in subparagraphs (A) through (C), inclusive, and in such
337 instances the corporate partner shall directly account for its taxes owed.

338 (A) For the distributive shares attributable to direct partners that are not tiered partnerships,
339 the tax payment shall be determined as follows:

340 (i) exclude from the total distributive share attributable to direct partners the distributive
341 share reported or attributable to each such partner that is not subject to Massachusetts income
342 tax;

343 (ii) where 1 or more partners is subject to income tax pursuant to chapter 63, including
344 section 38Y of chapter 63, allocate or apportion such partner's distributive share, as provided
345 pursuant to said chapter 63 with respect to each such partner, using the allocation or
346 apportionment method applicable to such partner, and multiply the resulting amount by the
347 applicable rate of tax set forth in said chapter 63;

348 (iii) where 1 or more partners is a Massachusetts resident subject to tax under chapter 62,
349 determine the amount of each such partner's distributive share subject to tax under chapter 62,
350 and multiply the resulting amount by the rate of tax set forth in chapter 62 that is applicable to
351 each item of income; and

352 (iv) where 1 or more partners is a nonresident subject to tax under sections 5A or 10 of
353 chapter 62, determine the amount of each such partner's distributive share required to be sourced
354 to Massachusetts and subject to tax under said sections 5A or 10 of said chapter 62, and multiply
355 the resulting amount by the rate of tax set forth in said chapter 62 that is applicable to each item
356 of income.

357 (B) For the distributive shares attributable to indirect partners, the tax payment shall be
358 determined as follows:

359 (i) treat all such indirect partners' distributive shares as if attributable to resident direct
360 partners, and determine the tax using the method set forth in clause (iii) of subparagraph (A)
361 except to the extent that certain shares are subject to the calculations set forth in subsection
362 clause (ii) of this subparagraph;

363 (ii) to the extent that the audited partnership or the commissioner can clearly demonstrate
364 that an indirect partner is subject to income tax pursuant to chapter 63, including section 38Y of
365 chapter 63, calculate the tax owed on such partner's distributive share using the methods set forth
366 in clause (ii) of subparagraph (A);

367 (iii) to the extent that the audited partnership can clearly demonstrate that an indirect
368 partner is subject to tax pursuant to sections 5A or 10 of chapter 62, determine the amount of
369 such partner's distributive share required to be sourced to Massachusetts pursuant to said
370 sections 5A or 10 of said chapter 62, and calculate the tax owed on such share using the method
371 set forth in clause (iv) of subparagraph (A); and

372 (iv) to the extent that the audited partnership can clearly demonstrate that an indirect
373 partner is not subject to Massachusetts income tax, exclude from the calculation the distributive
374 share attributable to such partner.

375 (C) Add the amounts determined in clauses (ii) through (iv), inclusive, of subparagraph
376 (A) and subparagraph (B), and the interest and penalties attributable to the respective partners as
377 determined pursuant to chapters 62, 62C and 63 to determine the amount to be paid by the
378 audited partnership on behalf of such partners.

379 (2) A partnership that makes an election under this subsection that is not otherwise
380 subject to Massachusetts law shall consent to be subject to the laws of the commonwealth. A
381 partnership that makes this election shall be subject to the responsible persons provisions of
382 section 31A as if such partnership were an individual.

383 (3) The election made pursuant to this subsection is irrevocable, unless the commissioner
384 consents to a partnership's request to revoke the election, or unless the commissioner determines
385 that the election was made to avoid the imposition of the proper amount of tax.

386 (4) If properly reported and paid, the amount determined under this subsection with
387 respect to an audited partnership shall be treated as paid on behalf of the partners of the
388 partnership. Such partners may not take any deduction or credit for this amount or based on this
389 amount or claim a refund of this amount. Nothing in this chapter shall preclude a resident partner
390 from claiming a credit against taxes paid to another jurisdiction pursuant subsection (a) of
391 section 6 of chapter 62 for any amount paid by the partnership on the resident partner's behalf to
392 another jurisdiction.

393 (5) The rules stated in this subsection may be further clarified by the commissioner by
394 regulation.

395 (f) The direct and indirect partners of an audited partnership that are tiered partnerships,
396 and all of the partners of such tiered partnerships that are subject to tax pursuant to chapter 62 or
397 chapter 63, are subject to the reporting and payment requirements of subsections (b), (c), and (d).
398 The indirect partners and their partners shall make required reports and payments no later than
399 90 days after the time for filing and furnishing statements to the indirect partners and their
400 partners consistent with the provisions of section 6226 of the Code and the rules promulgated or
401 issued thereunder. Where an audited partnership has not made the election under subsection (e),
402 its partners that are tiered partnerships are entitled to make such election, and to pay an amount
403 on behalf of such partners, consistent with such subsection.

404 (g) An audited partnership, and a partner of such partnership that makes an election
405 pursuant to subsection (e), is a taxpayer for purposes of chapters 62, 62C, and 63, as relevant,
406 with respect to the duties and obligations imposed by, and any rights resulting from, those
407 chapters and this section.

408 (h) The commissioner may, in their discretion, enter into an agreement with an audited
409 partnership, or a tiered partnership, to use an alternative reporting and payment method.

410 (i) In the event that an audited partnership fails to timely make any payment or file any
411 report required by this section or underpays any taxes due, the commissioner may assess 1 or
412 more partners for taxes they owe pursuant to chapter 62 or chapter 63, including interest and
413 penalties, according to the commissioner's best information and belief.

414 (j) Nothing in this section shall limit the ability of the commissioner to audit or assess
415 direct partners, indirect partners, or tiered partnerships with respect to items derived from an

416 audited partnership or the ability of the commissioner to inspect books and records of an audited
417 partnership.

418 (k) For purposes of this section, a partnership representative shall have the sole authority
419 to act on behalf of the audited partnership, and its direct and indirect partners, with respect to
420 actions taken by the audited partnership pursuant to this section, and the audited partnership's
421 direct and indirect partners shall be bound by those actions. The partnership representative shall
422 be deemed to be the partnership representative as determined pursuant to the Code, provided
423 however that the commissioner may modify that determination and provide additional rules for
424 making that determination through regulations or other guidance.

425 (l) An audited partnership or a partner of such partnership may make payments to the
426 commissioner as set forth in chapters 62, 62C, or 63 of a tax expected to be due from a pending
427 partnership-level audit prior to the due date of the federal adjustments report. The payments shall
428 be credited against any tax liability ultimately found to be due, and will limit the accrual of
429 further statutory interest on such amount. If these payments exceed the final tax liability,
430 including any interest and penalties, the audited partnership or partner may be entitled to a refund
431 or credit, as the case may be, pursuant to chapters 62, 62C, or 63, as relevant, provided the
432 audited partnership or partner files a federal adjustments report or claim for a refund no later than
433 1 year following the final determination date.

434 (m) The commissioner may promulgate regulations and issue other guidance to
435 implement or explain the provisions of this section. Such regulations or other guidance may,
436 inter alia, apply the principles set forth in sections 6221 through 6242, inclusive, of the Code and
437 in federal regulations and other guidance promulgated or issued thereunder, to the extent
438 consistent with state law, to prevent the omission or duplication of state tax due as the result of a
439 partnership-level audit and to account for differences between federal and Massachusetts law.

440 **SECTION 19.** Section 40 of chapter 64C of the General Laws, as so appearing, is hereby
441 amended by striking out, in lines 2 and 3, the words "contraband tobacco distribution" and
442 inserting in place thereof the following words:- the distribution of contraband tobacco and
443 tobacco products, as defined in section 6 of chapter 270.

444 **SECTION 20.** Said section 40 of said chapter 64C, as so appearing, is hereby further
445 amended by striking out, in line 16, the words "illegal tobacco distribution" and inserting in
446 place thereof the following words:- the distribution of tobacco and tobacco products, as defined
447 in section 6 of chapter 270.

448 **SECTION 21.** Section 5 of chapter 111K of the General Laws, as so appearing, is hereby
449 amended by striking out, in line 24, the figure "5" and inserting in place thereof the following
450 figure:- 10.

451 **SECTION 22.** Said section 5 of said chapter 111K, as so appearing, is hereby further
452 amended by inserting after the word "year", in line 25, the following words:- or 10 per cent of
453 the carry forward balance for any fiscal year with reduced or no transfers into the fund.

454 **SECTION 23.** Subsection (g) of section 32 of chapter 118E of the General Laws, as so
455 appearing, is hereby amended by striking out the words “the rate provided under section 6B of
456 chapter 231” each time they appear and inserting in place thereof the following words:- 3.25 per
457 cent per annum.

458 **SECTION 24.** Section 21 of chapter 119 of the General Laws, as so appearing, is hereby
459 amended by inserting after the definition of “Parent” the following definition:-

460 “Reasonable and prudent parent standard”, the standard characterized by careful and
461 sensible parental decisions that maintain the health, safety and best interests of a child while at
462 the same time encouraging the emotional and developmental growth of the child. Factors to be
463 considered shall include, but are not limited to, the child’s age, mental and behavioral health and
464 other factors that may affect the child’s safety and well-being.

465 **SECTION 25.** Said chapter 119, as so appearing, is hereby further amended by inserting
466 after section 33B the following section:-

467 Section 33C. (a) Congregate care programs under contract to provide foster care to
468 children in the care or custody of the department shall implement the reasonable and prudent
469 parent standard in accordance with this section.

470 (b) Such congregate care programs shall ensure the on-site presence of at least 1
471 individual who, with respect to any child placed at the congregate care program, is designated to
472 be the caregiver who is authorized to apply the reasonable and prudent parent standard to
473 decisions involving the participation of the child in age or developmentally-appropriate
474 activities, including but not limited to, extracurricular, enrichment, cultural and other social
475 activities, and who is trained in the use and application of the reasonable and prudent parent
476 standard.

477 (c) A congregate care employee who has been authorized and trained to apply the
478 reasonable and prudent parent standard, and the employee’s employer, shall be immune with
479 respect to tort claims against such employee related to the employee’s decision to allow a foster
480 child to participate in age or developmentally-appropriate activities; provided, that the employee
481 acted in accordance with the reasonable and prudent parent standard. The immunity provided in
482 this subsection shall not apply if the harm claimed was caused by an act or omission constituting
483 gross negligence, recklessness or conduct with an intent to harm or to discriminate based on race,
484 ethnicity, national origin, religion, disability, sexual orientation or gender identity.

485 **SECTION 26.** Section 40 of chapter 130 of the General Laws is hereby repealed.

486 **SECTION 27.** Section 47B of chapter 175 of the General Laws, as appearing in the 2018
487 Official Edition, is hereby amended by adding the following subsection:-

488 (k) An insurer may not deny coverage for any behavioral health services or any
489 evaluation and management office visit solely because the behavioral health services and the
490 evaluation and management office visit were delivered on the same day in the same practice or

491 facility, unless the behavioral health services and the evaluation and management office visit
492 were delivered by the same provider or by providers of the same specialty.

493 The division of insurance shall provide guidance relative to implementation of this
494 subsection.

495 **SECTION 28.** Section 8A of chapter 176A of the General Laws, as so appearing, is
496 hereby amended by adding the following subsection:-

497 (j) A nonprofit hospital service corporation may not deny coverage for any behavioral
498 health services or any evaluation and management office visit solely because the behavioral
499 health services and the evaluation and management office visit were delivered on the same day
500 in the same practice or facility, unless the behavioral health services and the evaluation and
501 management office visit were delivered by the same provider or by providers of the same
502 specialty.

503 The division of insurance shall provide guidance relative to implementation of this
504 subsection.

505 **SECTION 29.** Section 4A of chapter 176B of the General Laws, as so appearing, is
506 hereby amended by adding the following subsection:-

507 (j) A nonprofit medical service corporation may not deny coverage for any behavioral
508 health services or any evaluation and management office visit solely because the behavioral
509 health services and the evaluation and management office visit were delivered on the same day
510 in the same practice or facility, unless the behavioral health services and the evaluation and
511 management office visit were delivered by the same provider or by providers of the same
512 specialty.

513 The division of insurance shall provide guidance relative to implementation of this
514 subsection.

515 **SECTION 30.** Section 4M of chapter 176G of the General Laws, as so appearing, is
516 hereby amended by adding the following subsection:-

517 (j) A health maintenance organization may not deny coverage for any behavioral health
518 services or any evaluation and management office visit solely because the behavioral health
519 services and the evaluation and management office visit were delivered on the same day in the
520 same practice or facility, unless the behavioral health services and the evaluation and
521 management office visit were delivered by the same provider or by providers of the same
522 specialty.

523 The division of insurance shall provide guidance relative to implementation of this
524 subsection.

525 **SECTION 31.** Section 11 of chapter 211D of the General Laws, as so appearing, is
526 hereby amended by striking out subsections (c) and (d) and inserting in place thereof the
527 following subsection:-

528 (c) Notwithstanding the billable hour limitation in subsection (b), the chief counsel of the
529 committee may waive the annual cap on billable hours for private counsel appointed or assigned
530 to indigent cases if the chief counsel finds that: (i) there is limited availability of qualified
531 counsel in that practice area; (ii) there is limited availability of qualified counsel in a geographic
532 area; or (iii) increasing the limit would improve efficiency and quality of service; provided,
533 however, that counsel appointed or assigned to such cases within the private counsel division
534 shall not be paid for any time billed in excess of 2,000 billable hours. It shall be the
535 responsibility of private counsel to manage their billable hours.

536 **SECTION 32.** Section 12 of said chapter 211D, as so appearing, is hereby amended by
537 striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

538 (a) The committee shall establish policies and procedures to provide fair compensation to
539 private counsel and vendors, which shall include a remedy for an attorney aggrieved by the
540 amount of payment. The committee shall also establish an audit and oversight department to
541 monitor billing and private attorney and vendor compensation. All private attorney bills shall be
542 processed for payment within 30 days of receipt by the chief counsel, excluding any bills held
543 for review or audit. Bills shall be submitted to the committee within 30 days from the conclusion
544 of a case or within 30 days after the end of such fiscal year during which the legal services were
545 provided if the case is pending at the end of the fiscal year, whichever date is earlier. Bills
546 submitted after such dates need not be processed for payment within 30 days. The amount of
547 payment for a bill received by the chief counsel more than 30 days but less than 60 days from
548 conclusion of a case, or more than 30 days but less than 60 days after the end of such fiscal year
549 during which the legal services were provided, whichever date is earlier, shall be reduced by 10
550 per cent. Any bill submitted after 60 days shall not be processed for payment; provided,
551 however, that the chief counsel may authorize the payment of such bill, either in whole or in part,
552 upon a determination that the delay was due to extraordinary circumstances beyond the control
553 of the attorney.

554 (b) Bills shall be submitted to the committee for services provided under sections 27A to
555 27G, inclusive, of chapter 261 within 30 days of the last date of service or within 30 days after
556 the end of such fiscal year during which the services were provided if the case is pending at the
557 end of the fiscal year, whichever date is earlier. The amount of payment for a bill received by the
558 chief counsel more than 30 days but less than 60 days from the last date of service, or more than
559 30 days but less than 60 after the end of such fiscal year during which services were provided,
560 whichever date is earlier, shall be reduced by 10 per cent. Any bill submitted after 60 days shall
561 not be processed for payment; provided, however, that the chief counsel may authorize the
562 payment of such bill either in whole or in part upon a determination that the delay was due to
563 extraordinary circumstances beyond the control of the vendor.

564 **SECTION 33.** Notwithstanding section 6I of chapter 40J of the General Laws and item
565 7007-1202 of section 2 of chapter 47 of the acts of 2017 and said item 7007-1202 of section 2 of

566 chapter 154 of the acts of 2018, the balance of any funding previously appropriated to the
567 Massachusetts Technology Park Corporation under said items shall be made available to the
568 department of elementary and secondary education to effectuate the purposes set forth in item
569 7010-1202 of section 2 of this act.

570 **SECTION 34.** Notwithstanding any special or general law to the contrary, for fiscal year
571 2021, \$87,000,000 of the amount transferred in item 1595-6370 of section 2E shall be considered
572 operating assistance and distributed to regional transit authorities as determined by a formula that
573 is based upon clearly established metrics and principles and that has been agreed to by each
574 regional transit authority and approved by the Massachusetts Department of Transportation,
575 hereinafter referred to as the department. The operating assistance amount shall be spent to
576 advance the goals and targets in the fiscal year 2020 bilateral memorandum of understanding
577 between each regional transit authority and the department. The remaining \$3,500,000 of the
578 amount under item 1595-6370 of section 2E shall be distributed as performance grants to
579 regional transit authorities. The performance grants shall be distributed to regional transit
580 authorities that best demonstrate compliance with or a commitment to the service decisions,
581 quality of service and environmental sustainability recommendations from the report of the task
582 force on regional transit authority performance and funding established pursuant to section 72 of
583 chapter 154 of the acts of 2018. The department may require each regional transit authority to
584 provide data on ridership, customer service and satisfaction, asset management and financial
585 performance, including farebox recovery, and shall compile collected data into a report on the
586 performance of regional transit authorities and each authority's progress toward meeting the
587 performance metrics established in each memorandum of understanding.

588 **SECTION 35.** Notwithstanding section 2 of chapter 15D of the General Laws or any
589 other general or special law to the contrary, the commissioner of early education and care, with
590 approval from the board of early education and care, shall have the authority, until February 28,
591 2021, to establish and implement a revised sliding fee scale, authorized pursuant to said section 2
592 of said chapter 15D, prior to a public hearing under chapter 30A of the General Laws; provided,
593 however, that the department shall initiate a public hearing under said chapter 30A within 30
594 days of implementation of the revised sliding fee scale; and provided further, that said sliding fee
595 scale shall remain in effect for a period not to exceed 6 months.

596 **SECTION 36.** Notwithstanding any general or special law to the contrary, the secretary
597 of administration and finance, in consultation with the secretary of health and human services,
598 may transfer from the prescription advantage program in item 9110-1455 of section 2 and the
599 Health Safety Net Trust Fund established in section 66 of chapter 118E of the General Laws in
600 fiscal year 2021, the amount necessary to support the Medicare Saving or Medicare Buy-In
601 programs established in section 25A of chapter 118E of the General Laws; provided, however,
602 that the secretary of health and human services shall certify to the house and senate committees
603 on ways and means, not less than 45 days in advance of the transfer, in writing, the amount to be
604 transferred and an explanation of the amount of expected savings to those programs resulting
605 from the transfer.

606 **SECTION 37.** (a) Notwithstanding any general or special law to the contrary, the
607 unexpended balances in items 0699-0015 and 0699-9100 of section 2 shall be deposited into the

608 State Retiree Benefits Trust Fund established in section 24 of chapter 32A of the General Laws
609 before the certification of the fiscal year 2021 consolidated net surplus under section 5C of
610 chapter 29 of the General Laws. The amount deposited shall be an amount equal to 10 per cent of
611 all payments received by the commonwealth in fiscal year 2021 under the master settlement
612 agreement in Commonwealth of Massachusetts v. Philip Morris, Inc. et al., Middlesex Superior
613 Court, No. 95-7378; provided, however, that if in fiscal year 2021 the unexpended balances of
614 said items 0699-0015 and 0699-9100 of said section 2 are less than 10 per cent of all payments
615 received by the commonwealth in fiscal year 2021 under the master settlement agreement
616 payments, an amount equal to the difference shall be transferred to the State Retiree Benefits
617 Trust Fund from payments received by the commonwealth under the master settlement
618 agreement.

619 (b) Notwithstanding any general or special law to the contrary, the payment percentage
620 set forth in section 152 of chapter 68 of the acts of 2011 shall not apply in fiscal year 2021.

621 **SECTION 38.** Notwithstanding any general or special law to the contrary, the amounts
622 transferred pursuant to subdivision (1) of section 22C of chapter 32 of the General Laws shall be
623 made available for the Commonwealth's Pension Liability Fund established in section 22 of said
624 chapter 32. The amounts transferred pursuant to said subdivision (1) of said section 22C of said
625 chapter 32 shall meet the commonwealth's obligations pursuant to said section 22C of said
626 chapter 32, including retirement benefits payable by the state employees' retirement system and
627 the state teachers' retirement system, for the costs associated with a 3 per cent cost-of-living
628 adjustment pursuant to section 102 of said chapter 32, for the reimbursement of local retirement
629 systems for previously authorized cost-of-living adjustments pursuant to said section 102 of said
630 chapter 32 and for the costs of increased survivor benefits pursuant to chapter 389 of the acts of
631 1984. The state board of retirement and each city, town, county and district shall verify these
632 costs, subject to rules that shall be adopted by the state treasurer. The state treasurer may make
633 payments upon a transfer of funds to reimburse certain cities and towns for pensions of retired
634 teachers, including any other obligation that the commonwealth has assumed on behalf of a
635 retirement system other than the state employees' retirement system or state teachers' retirement
636 system, including the commonwealth's share of the amounts to be transferred pursuant to section
637 22B of said chapter 32. The payments under this section shall be made only pursuant to
638 distribution of money from the Commonwealth's Pension Liability Fund and any distribution,
639 and the payments for which distributions are required, shall be detailed in a written report filed
640 quarterly by the secretary of administration and finance with the chairs of the house and senate
641 committees on ways and means and the house and senate chairs of the joint committee on public
642 service in advance of the distribution. Distributions shall not be made in advance of the date on
643 which a payment is actually to be made. If the amount transferred pursuant to said subdivision
644 (1) of said section 22C of said chapter 32 exceeds the amount necessary to adequately fund the
645 annual pension obligations, the excess amount shall be credited to the Pension Reserves
646 Investment Trust Fund established in subdivision (8) of said section 22 of said chapter 32 to
647 reduce the unfunded pension liability of the commonwealth.

648 **SECTION 39.** Notwithstanding any general or special law to the contrary, in hospital
649 fiscal year 2021, the office of inspector general may expend a total of \$1,000,000 from the
650 Health Safety Net Trust Fund established in section 66 of chapter 118E of the General Laws for

651 costs associated with maintaining a health safety net audit unit within the office. The unit shall
652 continue to oversee and examine the practices in hospitals including, but not limited to, the care
653 of the uninsured and the resulting free charges. The unit shall also study and review the Medicaid
654 program under said chapter 118E including, but not limited to, a review of the program's
655 eligibility requirements, utilization, claims administration and compliance with federal mandates.
656 The inspector general shall submit a report to the chairs of the senate and house committees on
657 ways and means on the results of the audits and any other completed analyses not later than
658 March 1, 2022.

659 **SECTION 40.** Notwithstanding any general or special law to the contrary, the executive
660 office for administration and finance may transfer up to \$15,000,000 from the Commonwealth
661 Care Trust Fund established in section 2000 of chapter 29 of the General Laws to the Health
662 Safety Net Trust Fund established in section 66 of chapter 118E of the General Laws.

663 **SECTION 41.** (a) As used in this section and section 42, the following words shall,
664 unless the context clearly requires otherwise, have the following meanings:

665 “COVID-19 emergency”, the state of emergency concerning the novel coronavirus
666 disease outbreak declared by the governor on March 10, 2020.

667 “Short-term emergency rental assistance”, shall include, but not be limited to, the
668 residential assistance for families in transition program, the emergency rental and mortgage
669 assistance program and any other program administered by the department of housing and
670 community development for the purposes of curing rent arrearage or providing financial
671 assistance for moving cost assistance, including the payment of a security deposit, as a result of
672 the COVID-19 emergency.

673 (b) Notwithstanding chapter 239 of the General Laws, or any other general or special law,
674 rule, regulation or order to the contrary, during the COVID-19 emergency, a court having
675 jurisdiction over an action for summary process related to said chapter 239, including the Boston
676 municipal court department, shall grant a stay or stays of judgment and execution, for a period as
677 the court may deem just and reasonable, if: (i) the tenancy is being terminated for non-payment
678 of rent for a residential dwelling unit; (ii) the non-payment of rent was due to a financial
679 hardship related to or exacerbated by the COVID-19 emergency; and (iii) the defendant
680 demonstrates a pending application for short-term emergency rental assistance administered by
681 the department of housing and community development that has been submitted to a regional
682 administering agency; provided, however, that the court shall not enter a judgment or issue an
683 execution until said application has been either approved or denied.

684 (c) Notwithstanding any general or special law to the contrary, on or before the fifteenth
685 day of each month, during the COVID-19 emergency, the executive office of the trial court shall
686 submit a report, for the previous month, to the house and senate committees on ways and means,
687 the joint committee on housing and the joint committee on the judiciary detailing: (i) the number
688 of actions for summary process entered and filed with each court having jurisdiction over an
689 action for summary process; (ii) the number of stays granted due to pending applications for
690 short-term emergency rental assistance pursuant to subsection (b); (iii) the number of stays

691 requested, granted or denied for a purpose other than those pursuant to subsection (b), including
692 those requested pursuant to sections 9 and 10 of chapter 239 of the General Laws; (iv) the
693 number of executions for possession issued; (v) the number of landlords and tenants participating
694 in pre-court and pre-trial mediation and the outcome of each mediation; (vi) the number of
695 landlords and tenants receiving legal representation and legal services through court diversion
696 and support resources; and (vii) any other relevant information as the trial court may decide.

697 **SECTION 42.** Notwithstanding any general or special law to the contrary, on or before
698 the fifteenth day of each month, during the COVID-19 emergency, the department of housing
699 and community development shall submit a report to the house and senate committees on ways
700 and means and the joint committee on housing, detailing the activities of the governor's COVID-
701 19 eviction diversion initiative from the prior month. The report shall include a breakdown of
702 each rental assistance program, including, but not limited to: (a) the expansion of the residential
703 assistance for families in transition program, which shall include: (i) the number of households
704 who applied for assistance; (ii) the number of households approved for assistance; (iii) the
705 number of households denied assistance and reason for such denial; (iv) the minimum, median
706 and average amount of financial assistance awarded; (v) the average number of days between the
707 submission of an application and its approval or denial; (vi) the number of landlords who applied
708 for assistance on behalf of tenants; and (vii) a breakdown of how assistance was utilized by each
709 household receiving assistance, including, but not limited to, curing rental arrears, moving
710 expenses, security deposit, first and last month's rent or other purposes; (b) the emergency rental
711 and mortgage assistance program, which shall include: (i) the number of households who applied
712 for assistance, delineated by rental assistance and mortgage assistance and broken down by
713 income category; (ii) the number of households approved for assistance, delineated by rental
714 assistance and mortgage assistance, and broken down by income category; (iii) the number of
715 households denied assistance and reason for such denial; (iv) the minimum, median and average
716 amount of financial assistance awarded; (v) the average number of days between the submission
717 of an application and its approval or denial; and (vi) a breakdown of how assistance was utilized
718 by each household receiving assistance, including, but not limited to, curing rental arrears, curing
719 mortgage arrears, moving expenses, security deposit, first and last month's rent or other
720 purposes; (c) the expansion of the housing consumer education centers, which shall include: (i)
721 the number of households served, including number of households served by geographic area;
722 and (ii) the number of case managers assigned to each site; (d) rapid rehousing assistance
723 through the HomeBase program, the Strategic Prevention Initiative and any other temporary
724 program established to assist in rapid rehousing of families and individuals which shall include:
725 (i) the number of households receiving assistance; (ii) the type of assistance given; and (iii) the
726 average amount provided to each household receiving assistance; (e) the expansion of the
727 tenancy preservation program which shall include the number of households served; and (f) any
728 other relevant information as the department may decide.

729 **SECTION 43.** (a) There shall be a COVID-19 Domestic Violence Survivors' Safety
730 Trust Fund. The fund shall be administered by the department of public health, in consultation
731 with the executive office of public safety.

732 (b) The fund shall consist of: (i) appropriations or monies authorized by the general court
733 and specifically designated to be credited to the fund; and (ii) funds from public or private

734 sources including, but not limited to, gifts, grants, donations and rebates received by the
735 commonwealth. Monies in the fund that are unexpended at the end of the fiscal year shall not
736 revert to the General Fund and shall be available for expenditure in the following fiscal year.

737 (c) The funds shall be expended, without further appropriation, to provide grants to
738 support domestic violence liaisons in communities throughout the commonwealth. The grants
739 shall be administered by the department of public health to local public safety organizations who:
740 (i) have domestic violence liaisons as employees or volunteers; or (ii) partner with domestic
741 violence liaisons. The grants shall support expanding resources and services to domestic violence
742 survivors during the outbreak of the 2019 novel coronavirus; provided, that the grants may be
743 used to: (i) enhance and expand services for domestic violence survivors and children witnessing
744 or exposed to domestic violence, including safety planning, counseling and support and
745 emergency services, including medical care, safe phones, food and transportation; (ii) expand
746 access to translator services for liaisons working with domestic violence survivors; (iii) develop
747 and expand access to virtual services, supports and programs; and (iv) establish an information
748 and outreach campaign, in multiple languages, to provide information about the availability of
749 services and supports for domestic violence survivors.

750 (d) The department of public health, in consultation with the executive office of public
751 safety, shall determine the criteria for the award of grants to local public safety organizations
752 with domestic violence liaisons. The criteria shall include the ability to: (i) provide enhanced
753 services for survivors of domestic violence; (ii) connect survivors with local providers and other
754 resources within the community; and (iii) provide services and supports to domestic violence
755 survivors in diverse populations, including diverse ethnic, cultural, linguistic and LGBTQ
756 populations; provided, grants shall be awarded to local public safety organizations in diverse
757 geographic areas throughout the commonwealth.

758 (e) Not later than July 1, 2021, the department of public health shall submit a report to the
759 clerks of the house and the senate, the house and senate committees on ways and means and the
760 joint committee on public health. The report shall include: (i) the communities with local public
761 safety organizations in receipt of the grant funding, including geographic location in the
762 commonwealth; (ii) a breakdown of the amount each community received; and (iii) a description
763 of the type of expanded services, information campaign or other supports and resources offered
764 by the local public safety organizations as a result of the grant funding.

765 **SECTION 44.** (a) There shall be a special commission to study and make
766 recommendations to establish a statewide licensing process for home care agencies in the
767 commonwealth. The commission shall study: (i) current licensure, reporting and oversight
768 requirements across the long-term care services industry and support systems and other relevant
769 state agencies, including the provider monitoring conducted by the aging services access points
770 established in section 4B of chapter 19A of the General Laws, to avoid duplication or conflicting
771 requirements; (ii) home care agency licensure requirements in other states; (iii) processes for
772 implementing a statewide home care agency licensure process; and (iv) current licensure
773 processes in the health care industry in Massachusetts. The commission may hold hearings and
774 invite testimony from experts and the public to gather information, best practices and general
775 feedback.

776 (b) The commission shall consist of the following 13 members: the commissioner of
777 public health or their designee, who shall serve as chair; the secretary of elder affairs or their
778 designee; the secretary of health and human services or their designee; the assistant secretary for
779 MassHealth or their designee; the chairs of the joint committee on elder affairs or their
780 designees; and 7 persons to be appointed by the governor: 1 of whom shall be a representative of
781 the Home Care Aide Council, 1 of whom shall be a representative of the Home Care Alliance of
782 Massachusetts, Inc., 1 of whom shall be a representative of Massachusetts Home Care, Inc., 1 of
783 whom shall be a representative of the Massachusetts division of 1199SEIU-UHE, 1 of whom
784 shall be a consumer of home care services and 1 of whom shall be representative of a home care
785 agency that operates in multiple localities throughout Massachusetts.

786 (c) The commission shall make recommendations on: (i) strategies to implement a
787 statewide home care agency licensure process; (ii) licensure, reporting and oversight
788 requirements for the home care agencies; (iii) the standards for the issuance of a provisional
789 license; (iv) ensuring recommendations for home care agency licensure process will align with
790 state oversight process already in place through the aging services access points established in
791 section 4B of chapter 19A of the General Laws, the home care worker registry established in
792 section 4D of said chapter 19A and the nurse aide registry pursuant to sections 72F to 72L,
793 inclusive, of chapter 111 of the General Laws; and (v) any other matters pertaining to licensing
794 home care agencies.

795 (d) The commission shall submit a report containing its findings and recommendations,
796 including drafts of proposed legislation to carry out its recommendations, by filing the same with
797 the clerks of the senate and house of representatives, the joint committee on elder affairs and the
798 joint committee on public health not later than October 1, 2021.

799 **SECTION 45.** Sections 6, 13 through 15, inclusive, sections 21, 22, 31 through 34,
800 inclusive, and sections 36 through 40, inclusive, shall take effect as of July 1, 2020.

801 **SECTION 46.** Sections 5, 19 and 20 shall take effect on January 1, 2021.