

Long Term Care Ombudsman Office 1

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 have the following
4 meanings unless the context requires otherwise:-

5 “Act”, an 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 a condition within a long term
7 care facility or assisted living residence that affects the service to a resident.

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

10 “Assisted living residence”, an 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”, a facility subject to licensure by the department of public
15 health under section 71 of chapter 111.

16 “Resident”, a person receiving treatment or care in a long term care facility or assisted
17 living residence; provided, however, that treatment or care shall include, but not be limited to,
18 application or admission, retention, confinement, commitment, period of residence, transfer,
19 discharge and instances directly related 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 to advocate on
22 behalf of residents. The statewide long term care ombudsman office shall receive, investigate
23 and resolve through administrative action complaints filed by residents, individuals acting on the
24 behalf of residents 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 violate applicable statutes or regulations or
27 may have an adverse effect upon the health, safety, welfare or rights of residents of such long
28 term care facilities or assisted living residences. The secretary of health and human services shall

29 appoint an ombudsman to act as the director of the ombudsman office. The ombudsman shall be
30 a person qualified by training and experience to perform the duties of the office. The ombudsman
31 shall not be subject to section 9A of chapter 30 or chapter 31.

32 (c) The ombudsman or a designee shall be permitted access to any consenting individual
33 resident at any time that the ombudsman deems reasonable and necessary; provided, however,
34 that there is neither a commercial purpose nor effect to the access; provided further, that the
35 purpose of the access is to: (i) visit, talk with or make personal, social or legal services available
36 to a resident; (ii) inform a resident of their rights and entitlements and their corresponding
37 obligations under federal and state law by means of educational materials or discussion in groups
38 or with an individual resident; (iii) assist a resident in asserting their legal rights regarding claims
39 for public assistance, medical assistance or social security benefits, or assist a resident in action
40 against an agency responsible for such programs, or assist in any other matter in which a resident
41 is aggrieved, which may include but not be limited to advising litigation; or (iv) engage in other
42 methods of assisting, advising or representing a resident so as to extend to them full enjoyment
43 of their rights.

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

54 (d) The ombudsman or designee shall have the right of entry into long term care facilities
55 and assisted living residences at any time that the ombudsman deems reasonable and necessary
56 to: (i) investigate or resolve through administrative action complaints made by residents or on
57 their behalf; (ii) interview residents, with their consent, in private; (iii) offer the services of the
58 ombudsman or designee to any resident, in private; (iv) interview employees or agents of the

59 long term care facility or assisted living residence; (v) consult regularly with the long term care
60 facility or assisted living residence administration; or (vi) provide services authorized by law or
61 by regulation.

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

71 (e) The ombudsman shall establish procedures to protect the confidentiality of residents'
72 records and files. The procedures shall provide that: (i) information or records maintained by the
73 statewide long term care ombudsman office shall not be disclosed unless the ombudsman or a
74 designee authorizes the disclosure; and (ii) the ombudsman or designee shall not disclose the
75 identity of any complainant or resident involved in any complaint unless the complainant or
76 resident or a representative of the complainant or resident provides consent in writing or through
77 the use of any necessary ancillary aids or services or communicates the consent orally or
78 visually, the consent is documented to allow such disclosure and the consent specifies to whom
79 the identity may be disclosed or a court orders such disclosure.

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

82 If the ombudsman or designee determines that an act of any long term care facility or
83 assisted living residence may adversely affect the health, safety, welfare or rights of a resident,
84 the ombudsman or designee shall make specific recommendations for the elimination or
85 correction of the act. If the ombudsman or designee determines that an act of any long term care
86 facility or assisted living residence may violate an applicable federal or state law, the
87 ombudsman may report their findings and conclusions to the regulatory agency that has
88 jurisdiction to enforce the law and to the 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 a designee may notify the attorney general, the department of elder
92 affairs and the department of public health following the receipt of an oral or written report or
93 complaint that a resident of a long term care facility or an assisted living residence has been
94 subjected to abuse, mistreatment or neglect as defined in section 72F of chapter 111 if a resident
95 of a long term care facility or abuse, neglect or financial exploitation in violation of the sponsor's
96 covenant under section 14 of chapter 19D if a resident of an assisted living residence.

97 (f) The ombudsman may contract with a local entity to host a local ombudsman program
98 and provide designated staff to act on behalf of the ombudsman in the receipt, investigation and
99 resolution through administrative action of complaints. The ombudsman may contract with any
100 public agency or private nonprofit organization to act on behalf of the ombudsman in the receipt,
101 investigation and resolution through administrative action of complaints; provided, however, that
102 the ombudsman shall not contract with an agency or organization that is responsible for licensing
103 or certifying long term care facilities or assisted living residences or an association or an affiliate
104 or agent of an association of long term care facilities or assisted living residences. Such a
105 designee shall operate in compliance with any rules or regulations established by the ombudsman
106 for the implementation of the ombudsman program. The ombudsman shall carry out the
107 responsibilities of the local program in any area where a local ombudsman program has not been
108 established. The ombudsman shall, to the extent practicable, contract with agencies and
109 organizations that agree to carry out such responsibilities on a volunteer basis.

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

system to collect and analyze data relating to complaints and conditions in long term care facilities and assisted living residences to identify and resolve significant problems; (v) carry out other activities consistent with the requirements of 42 U.S.C. 3024(a)(12); (vi) ensure the program operates in compliance with 42 U.S.C. 3001 et seq. and federal regulations; (vii) represent the interests of the residents before governmental agencies and seek administrative, legal and other remedies to protect the health, safety, welfare and rights of the residents; and (viii) analyze, comment on and monitor the development and implementation of federal, state and local laws, regulations and other governmental policies and actions that pertain to the health, safety, welfare and rights of the residents, with respect to the adequacy of services provided by long term care facilities and assisted living residences.

(h) The ombudsman, a designee and any employee of a designated local ombudsman program working directly for such designee, whether on a compensated or volunteer basis, shall not be liable in any civil or criminal action by reason of the good faith performance of official duties. A person shall not willfully interfere with a representative of the ombudsman office in the good faith performance of official duties. If such willful interference occurs, the ombudsman may petition the superior court department to enjoin such interference and grant appropriate relief.

A long term care facility, assisted living residence or other entity shall not retaliate against any resident or employee of such facility, residence or entity who in good faith filed a complaint with, or provided information to, the ombudsman or designee. A long term care facility or assisted living residence that retaliates against a resident or employee for filing a complaint with, or having provided information to, the ombudsman or designee, shall be liable to the person so retaliated against by a civil action for up to treble damages, costs and attorney's fees.

(i) Annually, not later than October 31, the ombudsman shall file a report on the activities of the long term care ombudsman office and the ombudsman's recommendation concerning long term care facilities, assisted living residences and the protection of the rights of residents. The report shall be filed with the executive office of health and human services, the division of health care facility licensing and certification at the department of public health, the assisted living certification unit at the department of elder affairs, the clerks of the senate and the house of

149 representatives and the joint committee on elder affairs and be made available on the executive
150 office of health and human services' public website.

151 (j) The ombudsman shall promulgate regulations to implement this section.

Cashless Lottery Payments

1 SECTION 5. Section 24 of chapter 10 of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by inserting after the word "agents", in line 17, the following
3 words:-; provided further, that said restriction shall not govern the transmittal of lottery
4 information and sales for the purpose of facilitating point of sale transactions; provided further,
5 that said restriction shall govern point of sale transactions involving credit cards as defined in
6 section 1 of chapter 140D and that point of sale transactions under this section shall be subject to
7 the restrictions set forth in subsection (b) of section 5I of chapter 18; and provided further, that
8 the commission shall pay any fee associated with facilitating point of sale transactions with a
9 debit card.

Community Behavioral Health Promotion and Prevention Trust Fund

1 SECTION 6. Subsection (b) of section 35GGG of said chapter 10, inserted by section 7
2 of chapter 208 of the acts of 2018, is hereby amended by striking out the first sentence and
3 inserting in place thereof the following sentence:- The fund shall be administered by the
4 secretary of health and human services who may, without further appropriation, expend money
5 in the fund to support critical public health needs affecting children and young adults and, in
6 consultation with the commission on community behavioral health promotion and prevention
7 established in section 219 of chapter 6, issue grants from the fund to community organizations to
8 establish or support evidence-based and evidence-informed programs for children and young
9 adults pursuant to subsection (c).

Long Term Care Ombudsman Office 2

1 SECTION 7. Section 24 of chapter 19A of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by striking out, in line 5, the words "twenty-seven" and
3 inserting in place thereof the following figure:- 26.

Long Term Care Ombudsman Office 3

1 SECTION 8. Sections 27 to 35, inclusive, of said chapter 19A are hereby repealed.

Long Term Care Ombudsman Office 4

1 SECTION 9. Section 2 of chapter 19D of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by striking out, in line 4, the words “sections 5 and seven”
3 and inserting in place thereof the following words:- section 5 of this chapter and section 16CC of
4 chapter 6A.

Long Term Care Ombudsman Office 5

1 SECTION 10. Section 4 of said chapter 19D, as so appearing, is hereby amended by
2 striking out, in lines 19 and 20, the words “, including expansion of the ombudsman program
3 provided for by section seven”.

Long Term Care Ombudsman Office 6

1 SECTION 11. Section 7 of said chapter 19D is hereby repealed.

Long Term Care Ombudsman Office 7

1 SECTION 12. Section 9 of said chapter 19D, as appearing in the 2018 Official Edition, is
2 hereby amended by striking out, in line 31, the words “section seven hereof” and inserting in
3 place thereof the following words:- section 16CC of chapter 6A.

Long Term Care Ombudsman Office 8

1 SECTION 13. Said section 9 of said chapter 19D, as so appearing, is hereby further
2 amended by inserting after the words “numbers of the”, in line 55, the following words:-
3 statewide long term care.

Long Term Care Ombudsman Office 9

1 SECTION 14. Said section 9 of said chapter 19D, as so appearing, is hereby further
2 amended by inserting after the word “office”, in line 56, the following words:- established under
3 section 16CC of chapter 6A.

Gaming Revenue

1 SECTION 15. Clause (2) of section 59 of chapter 23K of the General Laws is hereby
2 amended by striking out subclause (j), as so appearing, and inserting in place thereof the
3 following subclause:-

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

Federal Coronavirus Relief Trust Fund

SECTION 16. Chapter 29 of the General Laws is hereby amended by inserting after section 2IIII the following section:-

Section 2JJJJ. (a) There shall be a federal coronavirus relief trust fund to retain certain federal funds received by the commonwealth to assist the commonwealth in its public health, community and economic recovery efforts related to the state of emergency concerning the novel coronavirus disease outbreak declared by the governor on March 10, 2020. The secretary of administration and finance shall administer the fund.

(b) The fund shall be credited with: (i) revenue from federal funds, appropriations or other money authorized by the general court and specifically designated to be credited to the fund; (ii) interest earned on such revenues; and (iii) funds from public and private sources including, but not limited to, gifts, grants and donations. Amounts credited to the fund shall be subject to appropriation and money remaining in the fund at the end of a fiscal year shall not revert to the General Fund and shall be available for expenditure in the subsequent fiscal year.

(c) Amounts credited to the fund may be expended for purposes that assist the commonwealth in its public health, community and economic recovery efforts to respond to the novel coronavirus disease outbreak.

(d) Annually, not later than November 1, the secretary shall report an accounting of expenditures made through the fund and amounts remaining in the fund to the clerks of the senate and house of representatives and the senate and house committees on ways and means.

Pension Transfer Schedule

SECTION 17. Subdivision (1) of section 22C of chapter 32 of the General Laws, as appearing in the 2018 Official Edition, is hereby amended by striking out the third paragraph and inserting in place thereof the following paragraph:-

Notwithstanding any general or special law to the contrary, appropriations or transfers made to the Commonwealth's Pension Liability Fund in fiscal years 2021 to 2023, inclusive, shall be made in accordance with the following funding schedule: (i) \$3,115,163,424 in fiscal

7 year 2021; (ii) \$3,415,153,662 in fiscal year 2022; and (iii) \$3,744,032,959 in fiscal year 2023.
8 Notwithstanding any provision of this subdivision to the contrary, any adjustments to these
9 amounts shall be limited to increases in the schedule amounts for each of the specified years.

Sales Tax Modernization 1

1 SECTION 18. Section 16 of chapter 62C of the General Laws is hereby amended by
2 striking out, in lines 74 and 89, the word “twenty” as so appearing, and inserting in place thereof,
3 in each instance, the following figure:- 30.

Sales Tax Modernization 2

1 SECTION 19. Said chapter 62C is hereby further amended by inserting after section 16A
2 the following section:-

3 Section 16B. Notwithstanding the due date of the return as set forth in section 16 or the
4 payment date as set forth in section 32 or any other general or special law to the contrary, a payment
5 of tax shall be made in advance of the filing of the return required under subsection (g) of said
6 section 16 or subsection (h) of said section 16 not later than the twenty-fifth day of the last month
7 of the filing period; provided, however, that such payment shall include tax collected for any
8 taxable sale made during the days in the filing period occurring on or before the twenty-first day
9 of the last month of the filing period; provided further, that this section shall not apply to operators
10 whose cumulative room occupancy excise liability in the immediately preceding calendar year
11 with respect to returns filed under said subsection (g) of said section 16 is not more than \$150,000;
12 provided further, that this section shall not apply to vendors whose cumulative sales tax liability
13 in the immediately preceding calendar year with respect to returns filed under said subsection (h)
14 of said section 16 is not more than \$150,000; and provided further, that tax collected for any
15 taxable sale made during the remaining days of the filing period for which tax was not previously
16 remitted shall be remitted at the time the return for that filing period is required to be filed.

17 A penalty of 5 per cent of the amount of an underpayment shall be imposed, unless such
18 underpayment is due to a reasonable cause; provided, however, that such penalty shall not be
19 imposed if the payment made on or before the date prescribed under this section is not less than
20 70 per cent of the total tax collected during the filing period. For the purposes of this paragraph,

the term “underpayment” shall mean the excess of the amount of the payment required under this section over the amount, if any, paid on or before the date prescribed therefor.

The department shall issue regulations and guidance necessary to implement this section.

Department of Revenue Partnership Audits 1

SECTION 20. Said chapter 62C is hereby further amended by inserting after section 30A the following section:-

Section 30B. (a) As used in this section, the following words shall have the following meanings unless the context clearly requires otherwise:

“Administrative adjustment”, an administrative adjustment under section 6227 of the Code.

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

“Audited partnership”, a partnership audited at the partnership level that results in a federal adjustment.

“Code”, as defined and as applicable under chapter 62 or chapter 63.

“Commissioner”, the commissioner of revenue.

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

“Federal adjustment”, a change to an item or amount determined under the Code that is used by an audited partnership or 1 or more of its partners to compute amounts owed under chapter 62 or chapter 63, whether resulting from: (i) action by the United States Internal Revenue Service; (ii) the filing of an amended federal return or other report; (iii) a federal refund claim; or (iv) an administrative adjustment request by the partners.

“Federal adjustments report”, a form or other submission required by the commissioner from an audited partnership to report: (i) a final federal adjustment with respect to a partnership-level audit; and (ii) the distributive share of the final federal adjustment attributable to each partner.

23 “Final determination date”, (i) if a federal adjustment results from a federal refund claim or
24 an administrative adjustment, or if the federal adjustment has been reported on an amended
25 federal return or other report pursuant to section 6225(c) of the Code, the date on which: (A) the
26 administrative adjustment was made; (B) the amended return or refund claim was filed; or (C)
27 such other report was filed or finalized; (ii) if a federal adjustment results from an audit or other
28 action by the federal government, the date on which no federal adjustment arising from the audit
29 or other action remains to be finally determined, whether by: (A) a decision by the federal
30 government with respect to which all rights of appeal have been waived or exhausted; (B)
31 agreement; or (C) in the event of an appeal or other contest, by a final decision with respect to
32 which all rights of appeal have been waived or exhausted; provided, however, that if a single
33 partnership-level audit results in a final determination under both (i) and (ii), the final
34 determination date shall be the date under (ii), unless the context specifically requires otherwise.

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

37 “Imputed underpayment”, the amount determined under the notice of proposed partnership
38 adjustment under section 6231 of the Code that would be owed by the partnership resulting from
39 a partnership-level audit.

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

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

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

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

47 “Partnership-level audit”, an examination by the federal government at the partnership
48 level pursuant to sections 6221 to 6242, inclusive, of the Code that results in 1 or more federal
49 adjustments.

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

“Resident partner”, a partner that is an individual, trust or estate and that is also a resident within the meaning of section 1 of chapter 62.

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

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

(b)(1) Not later than 90 days after the final determination date, an audited partnership shall:

- (i) notify the commissioner of the final determination date with respect to a partnership-level audit; (ii) file a federal adjustments report with the commissioner; and (iii) notify each of the audited partnership’s direct partners of their distributive share of the final federal adjustment. The federal adjustments report shall: (A) identify each partner during the reviewed year; (B) specify each item addressed by, and the amount included in, the final federal adjustment; (C) explain how the final federal adjustment needs to be modified for state tax purposes to reflect relevant differences between federal and state law; and (D) provide any other information related to the final determination or modification as the commissioner may require. If the audited partnership has received an approved modification, the audited partnership shall notify the commissioner of this approval not later than 90 days after the date of such approval. An audited partnership that fails to meet the filing requirements in this subsection shall be subject to the non-filer penalties in section 33A of chapter 62C. The statute of limitations for assessing a partner or an audited partnership pursuant to this section shall be tolled in any instance in which the audited partnership has not provided the commissioner with the notice and filing required by this subsection.

(2) If a federal adjustments report, or the verification or investigation of the report or otherwise, identifies any tax due under chapter 62 or chapter 63 that has not been fully assessed to a partner of an audited partnership, or that is not otherwise accounted for under subsections (c) to (e), inclusive, the commissioner shall assess such partner an additional tax in an amount equal to the unpaid tax, with interest and penalties as provided in chapters 62, 62C and 63. Notwithstanding the time limitations of section 26, the assessment shall be made on or after 180

80 days after the final determination date. The assessment shall be made in the same manner as an
81 assessment under section 30; provided, however, that the manner of making such assessment
82 may be clarified or modified by the commissioner by regulation; and provided further, that the
83 time limitations of said section 30 shall not apply.

84 (c) An audited partnership that originally reported or paid tax on behalf of some or all of its
85 partners, by means of a composite return or through pass-through entity withholding, shall
86 amend its return or report, as the case may be, in the form and manner required by the
87 commissioner to account for the distributive share of the final federal adjustment attributable to
88 those partners and pay any additional tax, including applicable interest and penalties, attributable
89 to such partners, not later than 90 days after the final determination date. An audited partnership
90 that fails to meet these requirements shall be jointly and severally liable for the taxes due in
91 connection with such return or report.

92 (d) A partner of an audited partnership shall report and pay tax due under chapter 62 or
93 chapter 63 with respect to adjustments resulting from a partnership-level audit that the partner
94 reports federally on either an amended federal income tax return or otherwise, including through
95 a return or report filed pursuant to section 6225(c)(2) of the Code, without including adjustments
96 required to be reported for federal purposes pursuant to section 6225(a)(2) of the Code, not later
97 than 180 days after the final determination date that relates to the adjustment as reported on such
98 return or other report. The requirement to make such report and payment shall be treated as being
99 in response to a federal change within the meaning of section 30 of chapter 62C and will be
100 subject to interest and penalties thereunder.

101 (e)(1) If taxes due from an audited partnership's partners under chapter 62 or chapter 63
102 are not otherwise accounted for under subsections (c) or (d), the audited partnership may make
103 an election to pay such taxes not later than 90 days after the final determination date. An audited
104 partnership making this election shall make such payment not later than 180 days after the final
105 determination date. An election under this subsection shall not apply to the distributive share
106 attributable to a corporate partner that participated in a combined report under section 32B of
107 said chapter 63 for the reviewed year and such distributive share shall not be included in the
108 computation of the tax payment with respect to the distributive shares attributable to the audited
109 partnership's direct and tiered partners under this paragraph. Such corporate partner shall directly

account for its taxes owed. The tax payment with respect to the distributive shares attributable to the audited partnership's direct and tiered partners shall be determined as follows:

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

(i) the distributive share reported or attributable to each direct partner that is not subject to Massachusetts income tax shall be excluded from the total distributive share attributable to such partners;

(ii) for a partner subject to income tax under said chapter 63, including under section 38Y of said chapter 63, the partner's distributive share shall be allocated or apportioned, as provided under said chapter 63, using the allocation or apportionment method applicable to the partner and the resulting amount shall be multiplied by the applicable rate of tax set forth in said chapter 63;

(iii) for a partner who is a Massachusetts resident subject to tax under said chapter 62, the amount of the partner's distributive share subject to tax under said chapter 62 shall be multiplied by the rate of tax set forth in said chapter 62 that is applicable to each item of income; and

(iv) for a partner who is a nonresident subject to tax under section 5A of said chapter 62 or section 10 of said chapter 62, the amount of each such partner's distributive share required to be sourced to Massachusetts and subject to tax under said section 5A of said chapter 62 or said section 10 of said chapter 62 shall be multiplied by the rate of tax set forth in said chapter 62 that is applicable to each item of income.

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

(i) an indirect partner's distributive shares shall be treated as if attributable to a resident direct partner and the tax shall be determined using the method set forth in clause (iii) of subparagraph (A), except to the extent that certain shares are subject to the calculations set forth in clause (ii);

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

(iii) to the extent that the audited partnership can clearly demonstrate that an indirect partner is subject to tax under said section 5A of said chapter 62 or said section 10 of said chapter 62, the tax owed on the amount of the partner's distributive share required to be sourced to the commonwealth under said section 5A of said chapter 62 or said section 10 of said chapter 62 shall be calculated using the method set forth in clause (iv) of subparagraph (A); and

(iv) to the extent that the audited partnership can clearly demonstrate that an indirect partner is not subject to Massachusetts income tax, the distributive share attributable to the partner shall be excluded from the calculation; and

(C) the amount to be paid by the audited partnership on behalf of the partners shall be determined by adding the amounts determined in clauses (ii) to (iv), inclusive, of subparagraph (A), the amounts determined in clauses (i) to (iii), inclusive, of subparagraph (B) and any interest or penalty attributable to the respective partners as determined under chapters 62, 62C and 63.

(2) A partnership that makes an election under this subsection that is not otherwise subject to the laws of the commonwealth shall consent to be subject to such laws. A partnership that makes this election is subject to section 31A as if it were an individual.

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

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

(f) The direct and indirect partners of an audited partnership that are tiered partnerships, and all of the partners of such tiered partnerships that are subject to tax under chapter 62 or chapter 63, shall be subject to the reporting and payment requirements of subsections (b), (c) and (d). The indirect partners and their partners shall make required reports and payments not later

168 than 90 days after the time for filing and furnishing statements to the indirect partners and their
169 partners consistent with section 6226 of the Code. For an audited partnership that has not made
170 the election under subsection (e), its partners that are tiered partnerships are entitled to make
171 such election, and to pay an amount on behalf of such tiered partnerships' partners, consistent
172 with said subsection (e).

173 (g) An audited partnership and a partner of an audited partnership that makes an election
174 pursuant to subsection (e) shall be a taxpayer for purposes of chapters 62, 62C and 63, as
175 applicable, with respect to the duties and obligations imposed by, and any rights resulting from,
176 said chapters 62, 62C and 63 and this section.

177 (h) The commissioner may enter into an agreement with an audited partnership or a tiered
178 partnership to use an alternative reporting and payment method.

179 (i) If an audited partnership fails to timely make a payment or file a report required under
180 this section or underpays any taxes due, the commissioner may assess 1 or more partners for
181 taxes they owe under chapter 62 or chapter 63, including interest and penalties, according to the
182 commissioner's best information and belief.

183 (j) Nothing in this section shall limit the ability of the commissioner to audit or assess
184 direct partners, indirect partners or tiered partnerships with respect to items derived from an
185 audited partnership or the ability of the commissioner to inspect the books and records of an
186 audited partnership.

187 (k) For purposes of this section, a partnership representative shall have the sole authority to
188 act on behalf of the audited partnership and its direct and indirect partners with respect to actions
189 taken by the audited partnership under this section. The audited partnership's direct and indirect
190 partners shall be bound by the partnership representative's actions. The partnership
191 representative shall be deemed to be the partnership representative as determined under the
192 Code; provided, however, that the commissioner may modify the determination and provide
193 additional rules for making the determination through regulations or other guidance.

194 (l) An audited partnership or a partner of the audited partnership may make payments to
195 the commissioner as set forth in chapters 62, 62C or 63 of a tax expected to be due from a
196 pending partnership-level audit prior to the due date of the federal adjustments report. The

197 payments shall be credited against any tax liability ultimately found to be due and shall limit the
198 accrual of further statutory interest on such amount. If the payments exceed the final tax liability,
199 including any interest and penalties, the audited partnership or partner may be entitled to a refund
200 or credit, as the case may be, under said chapters 62, 62C or 63, as applicable, if the audited
201 partnership or partner files a federal adjustments report or claim for a refund not later than 1 year
202 after the final determination date.

203 (m) The commissioner may promulgate regulations and issue other guidance to implement
204 or explain the provisions of this section. Such regulations or other guidance may apply the
205 principles set forth in sections 6221 to 6242, inclusive, of the Code or federal regulations or other
206 guidance promulgated or issued thereunder to prevent the omission or duplication of state tax
207 due as the result of a partnership-level audit and to account for differences between federal and
208 state law.

209 **Sales Tax Integrity**

210 SECTION 21. Said chapter 62C is hereby further amended by inserting after section 35E the
211 following section:-

212 Section 35F. (a) For the purposes of this section, the following words shall have the
213 following meanings unless the context clearly requires otherwise:

214 “Automated sales suppression device”, a software program, carried on a memory stick or
215 removable compact disc or accessed through an internet link or through any other means, that
216 falsifies the electronic records of electronic cash registers or other point-of-sale systems including,
217 but not limited to, transaction data and transaction reports.

218 “Phantom-ware”, a hidden programming option that is embedded in the operating system of
219 an electronic cash register or hardwired into the electronic cash register and may be used to create
220 a virtual second till or to eliminate or manipulate transaction records to represent the true or
221 manipulated record of transactions in the electronic cash register.

222 (b) A person or entity that sells or offers for sale an automated sales suppression device or
223 phantom-ware shall, in addition to any other penalty provided by this chapter, be subject to a
224 civil penalty of not more than \$25,000 for the first offense and not more than \$50,000 for each
225 subsequent offense. A person or entity that purchases, installs, transfers, maintains, repairs or

226 possesses an automated sales suppression device or phantom-ware shall, in addition to any other
227 penalty provided by this chapter, be subject to a civil penalty of not more than \$10,000 for the
228 first offense and not more than \$25,000 for each subsequent offense. The penalty shall be paid
229 upon notice by the commissioner and shall be assessed and collected in the same manner as a
230 tax.

Scope of Illegal Tobacco Task Force 1

1 SECTION 22. Section 40 of chapter 64C of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by striking out, in lines 2 and 3, the words, "contraband
3 tobacco distribution" and inserting in place thereof the following words:- the distribution of
4 contraband tobacco and tobacco products, as defined in section 6 of chapter 270.

Scope of Illegal Tobacco Task Force 2

1 SECTION 23. Said section 40 of said chapter 64C, as so appearing, is hereby further
2 amended by striking out, in line 16, the words "illegal tobacco distribution" and inserting in
3 place thereof the following words:- the distribution of contraband tobacco and tobacco products,
4 as defined in section 6 of chapter 270,.

Catastrophic Illness in Children Relief Fund 1

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

Catastrophic Illness in Children Relief Fund 2

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

Universal Provider Credentialing Application 1

1 SECTION 26. Section 12 of chapter 118E of the General Laws, as so appearing, is
2 hereby amended by adding the following paragraph:-

3 The division shall develop and implement a standard credentialing form for use by health
4 care providers applying to participate in MassHealth. The division, all contracted entities, health

5 maintenance organizations established under this section and any subcontracted entities shall
6 accept the standard credentialing form as sufficient information necessary to conduct its
7 credentialing process.

Direct Negotiations for Rebates on Certain Drugs and Non-Drug Products

1 SECTION 27. Said chapter 118E is hereby further amended by inserting after section
2 12A the following section:-

3 Section 12B. (a) Notwithstanding any general or special law to the contrary, the secretary
4 of health and human services may directly negotiate rebate agreements with manufacturers of
5 non-drug products and drugs that are not covered outpatient drugs under 42 U.S.C. 1396r-8 if
6 such agreements maximize value to the commonwealth; provided, however, that the secretary
7 shall not be subject to any otherwise applicable requirements set forth in 801 CMR 21.00 or any
8 successor regulation. Such agreements may be based on the value, efficacy or outcomes of the
9 non-drug product or drug.

10 (b) Annually, not later than October 15, the secretary shall report on activities pursuant to
11 this section including, but not limited to: (i) the amount of rebate agreements received under this
12 section; (ii) the number of pharmaceutical drugs receiving a rebate under this section, broken
13 down by manufacturer; (iii) the number of non-drug products receiving a rebate under this
14 section, delineated by manufacturer; and (iv) a breakdown of the duration of the rebates received.
15 The report shall be filed with the clerks of the senate and the house of representatives, the joint
16 committee on health care financing and the senate and house committees on ways and means.

MassHealth Contested Estate Recovery Interest Rate Reduction

1 SECTION 28. Subsection (g) of section 32 of said chapter 118E, as appearing in the 2018
2 Official Edition, is hereby amended by striking out, in lines 65 and 66 and in line 71, the words
3 “the rate provided under section 6B of chapter 231” and inserting in place thereof, in each
4 instance, the following words:- 3.25 per cent per annum.

Reasonable and Prudent Parent Standard for Congregate Care Providers 1

1 SECTION 29. Section 21 of chapter 119 of the General Laws, as so appearing, is hereby
2 amended by inserting after the definition of “Parent” the following definition:-

3 “Reasonable and prudent parent standard”, the standard characterized by careful and
4 sensible parental decisions that maintain the health, safety and best interests of a child and
5 encourage the emotional and developmental growth of the child; provided, however, that factors
6 to be considered under the “Reasonable and prudent parent standard” shall include, but not be
7 limited to, the child’s age, the child’s mental and behavioral health and other relevant factors that
8 may affect the child’s safety and well-being.

Reasonable and Prudent Parent Standard for Congregate Care Providers 2

1 SECTION 30. Said chapter 119 is hereby further amended by inserting after section 33B
2 the following section:-

3 Section 33C. (a) A congregate care program under contract to provide foster care to
4 children in the care or custody of the department shall ensure that not less than 1 individual be
5 present on-site who, with respect to any child placed at the congregate care program, is
6 designated to be the caregiver authorized to apply the reasonable and prudent parent standard to
7 decisions involving the participation of the child in age or developmentally-appropriate activities
8 and who has been trained on how to use and apply the reasonable and prudent parent standard.

9 (b) A congregate care employee authorized and trained to apply the reasonable and prudent
10 parent standard and their employer shall be immune with respect to tort claims against the
11 employee related to the employee’s decision to allow a foster child to participate in age or
12 developmentally-appropriate activities if the employee acted in accordance with the reasonable
13 and prudent parent standard. Immunity under this subsection shall not apply if the harm claimed
14 was caused by an act or omission constituting: (i) gross negligence; (ii) recklessness; or (iii)
15 conduct with an intent to harm or to discriminate based on race, ethnicity, national origin,
16 religion, disability, sexual orientation or gender identity and expression.

Same Day Billing for Behavioral Health and Primary Care Services 1

1 SECTION 31. Subsection (i) of section 47B of chapter 175 of the General Laws, as
2 appearing in the 2018 Official Edition, is hereby amended by inserting after the second
3 paragraph the following paragraph:-

4 An insurer shall not deny coverage for any behavioral health service or any primary care
5 office visit solely because the services were delivered on the same day and in the same practice
6 or facility.

Same Day Billing for Behavioral Health and Primary Care Services 2

1 SECTION 32. Subsection (i) of section 8A of chapter 176A of the General Laws, as so
2 appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

3 A non-profit hospital service corporation shall not deny coverage for any behavioral health
4 service or any primary care office visit solely because the services were delivered on the same
5 day in the same practice or facility.

Same Day Billing for Behavioral Health and Primary Care Services 3

1 SECTION 33. Subsection (i) of section 4A of chapter 176B of the General Laws, as so
2 appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

3 A non-profit medical service corporation shall not deny coverage for any behavioral health
4 service or any primary care office visit solely because the services were delivered on the same
5 day in the same practice or facility.

Same Day Billing for Behavioral Health and Primary Care Services 4

1 SECTION 34. Subsection (i) of section 4M of chapter 176G of the General Laws, as so
2 appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

3 A health maintenance organization shall not deny coverage for any behavioral health
4 services or any primary care visit solely because the services were delivered on the same day in
5 the same practice or facility.

Universal Provider Credentialing Application 2

1 SECTION 35. Chapter 176O of the General Laws is hereby amended by adding the
2 following section:-

3 Section 29. (a) The bureau of managed care shall develop and implement standard
4 credentialing forms for health care providers. A carrier, or any entity that manages or administers
5 benefits for a carrier, shall accept the standard credentialing form for contracting providers as
6 sufficient information necessary to conduct its credentialing process.

7 (b) The bureau shall promulgate regulations establishing uniform standards and
8 methodologies for credentialing of health care providers. The regulations shall include, but not
9 be limited to, requirements that, for conducting a credentialing review of a health care provider, a
10 carrier, or any entity that manages or administers benefits for a carrier, shall: (i) use and accept
11 only the credentialing forms designated by the commissioner; and (ii) review a submitted
12 credentialing form for a health care provider and respond to the health care provider not more
13 than 20 business days after receiving a completed credentialing request.

14 Nothing in this section shall prohibit a carrier, or any entity that manages or administers
15 benefits for a carrier, from using a credentialing methodology that utilizes an internet webpage,
16 internet webpage portal or similar electronic, internet and web-based system in lieu of a paper
17 form; provided, however, that upon request, a carrier, or any entity that manages or administers
18 benefits for a carrier, shall make a paper credentialing form available to a health care provider.

19 (c) A carrier, or an entity that manages or administers benefits for a carrier, that contracts
20 with another entity to perform some or all of the functions governed by this chapter shall be
21 responsible for ensuring that the contracted entity is in compliance with this chapter. The carrier
22 shall be responsible to remedy a failure by the contracted entity to meet the requirements of this
23 chapter and shall be subject to any related enforcement actions, including financial penalties,
24 authorized under this chapter.

Committee for Public Counsel Services Hour Caps

1 SECTION 36. Section 11 of chapter 211D of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by striking out subsections (c) and (d) and inserting in place
3 thereof the following subsection:-

4 (c) Notwithstanding the billable hour limitation in subsection (b), the chief counsel of the
5 committee may waive the annual cap on billable hours for private counsel appointed or assigned
6 to indigent cases if the chief counsel finds that: (i) there is limited availability of qualified

counsel in that practice area; (ii) there is limited availability of qualified counsel in a geographic area; or (iii) increasing the limit would improve efficiency and quality of service; provided, however, that counsel appointed or assigned to such cases within the private counsel division shall not bill more than 2,000 billable hours. It shall be the responsibility of private counsel to manage their billable hours.

Committee for Public Counsel Services Billing Change

SECTION 37. Section 12 of said chapter 211D, as so appearing, is hereby amended by striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

(a) The committee shall establish policies and procedures to provide fair compensation to private counsel and vendors, which shall include a remedy for an attorney aggrieved by the amount of payment. The committee shall also establish an audit and oversight department to monitor billing and private attorney and vendor compensation. A private attorney bill, other than a bill held for review or audit, shall be processed for payment not later than 30 days after receipt by the chief counsel. A bill shall be submitted to the committee not later than 30 days after the conclusion of a case or not later than 30 days after the end of the fiscal year during which the legal services were provided, whichever date is earlier. A bill submitted after such date need not be processed for payment within 30 days. The amount of payment for a bill received by the chief counsel after such date, but not more than 30 days after such date, shall be reduced by 10 per cent. A bill submitted more than 30 days after such date shall not be processed for payment; provided, however, that the chief counsel may authorize the payment of the bill, in whole or in part, upon a determination that the delay was due to extraordinary circumstances beyond the control of the attorney.

(b) A bill shall be submitted to the committee for services provided under sections 27A to 27G, inclusive, of chapter 261 not less than 30 days after the last date of service or not later than 30 days after the end of the fiscal year during which the services were provided, whichever date is earlier. The amount of payment for an invoice received by the chief counsel after such date, but not more than 30 days after such date, shall be reduced by 10 per cent. A bill submitted more than 30 days after such date shall not be processed for payment; provided, however, that the chief counsel may authorize the payment of the bill, in whole or in part, upon a determination that the delay was due to extraordinary circumstances beyond the control of the vendor.

Electronic Publication of Mass Decisions 1

1 SECTION 38. Section 64A of chapter 221 of the General Laws, as so appearing, is hereby
2 amended by inserting after the word "binding", in line 2, the following words:- or for the
3 execution of the publication in electronic format.

Electronic Publication of Mass Decisions 2

1 SECTION 39. Said section 64A of said chapter 221, as so appearing, is hereby further
2 amended by inserting after the word "binding", in line 6, the following words:- or for publication
3 in electronic format.

Electronic Publication of Mass Decisions 3

1 SECTION 40. Said section 64A of said chapter 221, as so appearing, is hereby further
2 amended by inserting after the word "printing", in line 14, the following words:- or publication
3 in electronic format.

Pension Cost of Living Adjustment

1 SECTION 41. Notwithstanding any general or special law to the contrary, the amounts
2 transferred pursuant to subdivision (1) of section 22C of chapter 32 of the General Laws shall be
3 made available for the Commonwealth's Pension Liability Fund established in section 22 of said
4 chapter 32. The amounts transferred pursuant to said subdivision (1) of said section 22C of said
5 chapter 32 shall meet the commonwealth's obligations pursuant to said section 22C of said
6 chapter 32, including retirement benefits payable by the state employees' retirement system and
7 the state teachers' retirement system, for the costs associated with a 3 per cent cost-of-living
8 adjustment pursuant to section 102 of said chapter 32, for the reimbursement of local retirement
9 systems for previously authorized cost-of-living adjustments pursuant to said section 102 of said
10 chapter 32 and for the costs of increased survivor benefits pursuant to chapter 389 of the acts of
11 1984. The state board of retirement and each city, town, county and district shall verify these
12 costs, subject to rules that shall be adopted by the state treasurer. The state treasurer may make
13 payments upon a transfer of funds to reimburse certain cities and towns for pensions of retired
14 teachers, including any other obligation that the commonwealth has assumed on behalf of a
15 retirement system other than the state employees' retirement system or state teachers' retirement
16 system, including the commonwealth's share of the amounts to be transferred pursuant to section

22B of said chapter 32. The payments under this section shall be made only pursuant to distribution of money from the Commonwealth's Pension Liability Fund and any distribution, and the payments for which distributions are required, shall be detailed in a written report filed quarterly by the secretary of administration and finance with the senate and house committees on ways and means and the joint committee on public service in advance of the distribution. Distributions shall not be made in advance of the date on which a payment is actually to be made. If the amount transferred pursuant to said subdivision (1) of said section 22C of said chapter 32 exceeds the amount necessary to adequately fund the annual pension obligations, the excess amount shall be credited to the Pension Reserves Investment Trust Fund established in subdivision (8) of said section 22 of said chapter 32 to reduce the unfunded pension liability of the commonwealth.

Other Post-Employment Benefits Liability

SECTION 42. Notwithstanding any general or special law to the contrary, the unexpended balances in items 0699-0015 and 0699-9100 of section 2 shall be deposited into the State Retiree Benefits Trust Fund established in section 24 of chapter 32A of the General Laws before the certification of the fiscal year 2021 consolidated net surplus under section 5C of chapter 29 of the General Laws. The amount deposited shall be an amount equal to 10 per cent of all payments received by the commonwealth in fiscal year 2021 under the master settlement agreement in Commonwealth of Massachusetts v. Philip Morris, Inc. et al., Middlesex Superior Court, No. 95-7378; provided, however, that if in fiscal year 2021 the unexpended balances of said items 0699-0015 and 0699-9100 of said section 2 are less than 10 per cent of all payments received by the commonwealth in fiscal year 2021 under the master settlement agreement payments, an amount equal to the difference shall be transferred to the State Retiree Benefits Trust Fund from payments received by the commonwealth under the master settlement agreement.

Out of State Tuition Increase for 766 Schools

SECTION 43. Notwithstanding any general or special law to the contrary, the bureau of purchased services in the operational services division shall determine prices for programs under chapter 71B of the General Laws in fiscal year 2021 by increasing the final fiscal year 2020 price by the rate of inflation as determined by the division. The division shall adjust prices for extraordinary relief pursuant to subsection (4) of 808 CMR 1.06. The division shall accept

6 applications for program reconstruction and special circumstances in fiscal year 2021. The
7 division shall authorize the annual price for out-of-state purchasers requested by a program, not
8 to exceed a maximum price determined by the bureau, by identifying the most recent price
9 calculated for the program and applying the estimated rate of inflation for each year, as
10 determined by the bureau under section 22N of chapter 7 of the General Laws, in which the rate
11 of inflation is frozen beginning with fiscal year 2004, in a compounded manner for each fiscal
12 year.

Regional Transit Authorities Funding Distribution

1 SECTION 44. Notwithstanding any special or general law to the contrary, for fiscal year
2 2021, \$90,500,000 of the amount transferred in item 1595-6370 of section 2E shall be considered
3 operating assistance and distributed to regional transit authorities as determined by a formula that
4 is based upon clearly established metrics and principles and that has been agreed to by each
5 regional transit authority and approved by the Massachusetts Department of Transportation. The
6 operating assistance amount shall be spent to advance the goals and targets in the FY20 Bilateral
7 Memorandum of Understanding between each regional transit authority and the department.

8 Of the amount to be distributed under item 1595-6370 of section 2E, \$3,500,000 shall be
9 distributed as performance grants to regional transit authorities. The performance grants shall be
10 distributed to regional transit authorities that best demonstrate compliance with, or a
11 commitment to, the service decisions, quality of service and environmental sustainability
12 recommendations from the report of the task force on regional transit authority performance and
13 funding established pursuant to section 72 of chapter 154 of the acts of 2018. The department
14 may require each regional transit authority to provide data on ridership, customer service and
15 satisfaction, asset management and financial performance, including farebox recovery, and shall
16 compile any collected data into a report on the performance of regional transit authorities and
17 each authority's progress toward meeting the performance metrics established in the
18 memorandum of understanding. The report shall be filed with the clerks of the senate and house
19 of representatives, the senate and house committees on ways and means and the joint committee
20 on transportation not later than July 31, 2021.

Charitable Deduction Delay

1 SECTION 45. Notwithstanding subparagraph (13) of paragraph (a) of Part B of section 3
2 of chapter 62 of the General Laws, a deduction under said subparagraph (13) of said paragraph
3 (a) of said Part B of said section 3 of said chapter 62 shall not be allowed for the taxable year
4 beginning January 1, 2021.

Federal Coronavirus Relief Funds Website

1 SECTION 46. (a) The executive office of administration and finance, in consultation with
2 the office of the comptroller, shall develop and operate a publicly accessible and searchable
3 website to provide reporting on expenditures made by the commonwealth from funds received
4 through the Coronavirus Preparedness and Response Supplemental Appropriations Act, Public
5 Law 116-123, the Families First Coronavirus Response Act, Public Law 116-127, the
6 Coronavirus Aid, Relief, and Economic Security Act, Public Law 116-136, Public Law 116-147
7 and any additional federal funds committed to the commonwealth to provide financial assistance
8 in response to the novel coronavirus and aid in ongoing public health, community and economic
9 recovery efforts, including, but not limited to, funds appropriated to the federal coronavirus relief
10 trust fund under section 2JJJJ of chapter 29 of the General Laws.

11 The website shall be updated weekly and shall: (i) allow users to search electronically by
12 field in a single search: (A) aggregated data by federal program; (B) category of spending; and
13 (C) recipient; (ii) allow users to download information yielded by a search; and (iii) where
14 possible, contain graphical representations of the data and a hyperlink to the actual grants issued.

15 (b) The website shall provide a breakdown of: (i) all federal grants and direct funds
16 committed to the commonwealth, an independent agency, a quasi-independent agency, including,
17 but not limited to, a regional transit authority, a county or a municipality; (ii) amounts of federal
18 grants and direct funds committed to the commonwealth, by federal program and administering
19 state agency; (iii) amounts of federal reimbursements for state expenditures received through
20 enhanced federal medical assistance percentage, reimbursements provided by the federal
21 emergency management agency due to a national emergency declaration or other federal
22 reimbursements related to the novel coronavirus; (iv) expenditures, for each federal program, by
23 category of spending, purpose of expenditure, date of expenditure and recipient; (v) committed
24 expenditures not yet made for each federal program, by category of spending, purpose of planned
25 expenditure, date of planned expenditure and recipient; (vi) current balance of funds not yet

expended and balance of funds not yet committed to be expended for each federal program; (vii) planned use of available funding not yet committed for expenditure for each federal program, by category of spending and purpose of expenditure.

(c) To the maximum extent possible, the website shall be supported by federal relief funds received through sources identified in subsection (a).

(d) The secretary of administration and finance shall implement this section not later than February 1, 2020.

Coronavirus Emergency Notices to Quit

SECTION 47. (a) Notwithstanding section 11 or section 12 of chapter 186 of the General Laws, chapter 239 of the General Laws or any other general or special law to the contrary, from the passage of this act until the termination of the state of emergency concerning the outbreak of the novel coronavirus disease, also known as COVID-19, declared by the governor on March 10, 2020, a notice to quit for nonpayment of rent given in writing by a landlord to a residential tenant pursuant to said section 11 or said section 12 of said chapter 186 shall be accompanied by a form that shall include, but not be limited to: (i) an attestation as to whether the tenant provided a declaration form pursuant to the federal Centers for Disease Control and Prevention order entitled "Temporary Halt in Residential Evictions to Prevent the Further Spread of COVID-19"; (ii) an attestation as to whether the dwelling unit is a covered dwelling under section 4024(a)(1) of the federal Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136, and whether the notice to quit is in compliance with section 4024(c) of said act; (iii) documentation of any agreements between the tenant and landlord for the tenant to repay the landlord for non-payment of rent; and (iv) information on: (A) rental assistance programs including, but not limited to, the residential assistance for families in transition program and the emergency rental and mortgage assistance program; (B) applicable trial court rules, standing orders or emergency administrative orders pertaining to actions for summary process; and (C) any relevant federal or state legal restrictions on residential evictions. The form shall also prominently display the following statement:

"THIS NOTICE TO QUIT IS NOT AN EVICTION. YOU DO NOT NEED TO IMMEDIATELY LEAVE YOUR UNIT. YOU ARE ENTITLED TO A LEGAL PROCEEDING

22 IN WHICH YOU CAN DEFEND AGAINST THE EVICTION. ONLY A COURT ORDER
23 CAN FORCE YOU TO LEAVE YOUR UNIT.”

24 The executive office of housing and economic development shall develop the form
25 required under this subsection and make it publicly available on its website not later than
26 December 1, 2021. The information in clause (iv) shall be made available in the 5 most common
27 languages in the commonwealth, in addition to English. On or after December 1, 2021, a court
28 having jurisdiction over an action for summary process pursuant to said chapter 239, including
29 the Boston municipal court department, shall not, in an eviction for nonpayment of rent for a
30 residential dwelling unit, accept for filing a writ, summons or complaint without proof of
31 delivery of the form required under this subsection.

32 (b) Notwithstanding section 11 or section 12 of chapter 186 of the General Laws or any
33 other general or special law to the contrary, from the passage of this act until the termination of
34 the state of emergency concerning the outbreak of the novel coronavirus disease, also known as
35 COVID-19, declared by the governor on March 10, 2020, a copy of any notice to quit for
36 nonpayment of rent given in writing by a landlord to a residential tenant pursuant to said section
37 11 or said section 12 of said chapter 186 shall be sent electronically to the executive office of
38 housing and economic development; provided, however, that personal identifying information in
39 notices to quit received by the executive office of housing and economic development shall not
40 be a public record as defined by clause twenty-sixth of section 7 of chapter 4 of the General
41 Laws or chapter 66 of the General Laws. The executive office of housing and economic
42 development shall keep any personal identifying information in a notice to quit confidential;
43 provided, however, that the executive office of housing and economic development may share
44 such information with the individuals named in the notice to quit, the landlord or, to the extent
45 permitted under federal law, a regional administering agency or housing consumer education
46 center for the purposes of providing housing stability resources to tenants at risk of eviction.

47 (c) The executive office of housing and economic development shall issue emergency
48 regulations as necessary to implement this section.

Coronavirus Emergency Eviction Continuances

1 SECTION 48. (a) As used in this section, the following words shall have the following
2 meanings unless the context clearly requires otherwise:

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

5 “Short-term emergency rental assistance”, temporary financial assistance provided to a
6 residential tenant to prevent an eviction or homelessness under the residential assistance for
7 families in transition program, the emergency rental and mortgage assistance program or any
8 other program established or modified as a result of the COVID-19 emergency and administered
9 by the department of housing and community development to cure rent arrearage or provide
10 financial assistance for moving cost assistance, including the payment of a security deposit.

11 (b) Notwithstanding chapter 239 of the General Laws or any other general or special law
12 the contrary, during the COVID-19 emergency, a court having jurisdiction over an action for
13 summary process under said chapter 239, including the Boston municipal court department, shall
14 grant a continuance for a period as the court may deem just and reasonable if: (i) the tenancy is
15 being terminated for non-payment of rent for a residential dwelling unit; (ii) the non-payment of
16 rent was due to a financial hardship related to or exacerbated by the COVID-19 emergency; and
17 (iii) the defendant demonstrates a pending application for short-term emergency rental assistance
18 administered by the department of housing and community development that has been submitted
19 to a regional administering agency; provided, however, that the court shall not enter a judgment
20 or issue an execution before the application has been approved or denied. If the application for
21 short-term emergency rental assistance is approved for rental arrears then due, the court shall
22 further continue the case until the payment for such rental arrears is received by the plaintiff, at
23 which time the court shall dismiss the plaintiff’s claims.

24 (c) Notwithstanding any general or special law to the contrary, not later than the fifteenth
25 day of each month during the COVID-19 emergency, the executive office of the trial court shall
26 submit a report for the previous month to the clerks of the senate and house of representatives,
27 the senate and house committees on ways and means, the joint committee on housing and the
28 joint committee on the judiciary that shall include, but not be limited to: (i) the number of
29 continuances granted due to pending applications for short-term emergency rental assistance
30 pursuant to subsection (b); (ii) the number of continuances granted that resulted in the dismissal
31 of the plaintiff’s claims under said subsection (b); (iii) the average length of a continuance
32 granted under said subsection (b); (iv) the number of stays requested, granted or denied pursuant

to sections 9 and 10 of chapter 239 of the General Laws; and (v) any other relevant information as the trial court may decide.

Eviction Diversion Initiative Data Collection

SECTION 49. Notwithstanding any general or special law to the contrary, from the passage of this act until the termination of the state of emergency concerning the outbreak of the novel coronavirus disease, also known as COVID-19, declared by the governor on March 10, 2020, the executive office of housing and economic development, in collaboration with the trial court of the commonwealth, shall collect and compile data that shall include, but not be limited to: (i) residential eviction data including, but not limited to: (A) the number of notices to quit received by the executive office of housing and economic development under section 47; (B) the number of summary process filings, delineated by the reason for the filing; (C) the number of default judgments entered, delineated by the reason for the eviction; (D) the number of evictions granted, delineated by the reason for the eviction; (E) the number of execution for possession orders granted, delineated by the reason for the eviction; (F) the number of execution for possession orders served, delineated by the reason for the eviction; and (G) the number of summary process cases that were resolved prior to eviction, delineated by the services or programs, if any, that were utilized by the landlord or the tenant to avoid eviction; (ii) residential assistance for families in transition program data including, but not limited to: (A) the number of new applications filed, delineated by whether the tenant or landlord initiated the application; (B) the number of applications pending; (C) the average number of days between submission of an application and its approval or denial; (D) the number of applications approved; (E) the average amount of financial assistance awarded; and (F) the number of applications denied and the reasons for their denial; (iii) emergency rental and mortgage assistance program data including, but not limited to: (A) the number of applications for assistance, delineated by rental assistance and mortgage assistance and by income category; (B) the number of approved applications, delineated by rental assistance and mortgage assistance and by income category; (C) the number of denied applications and the reasons for such denials; (D) the average amount of assistance awarded; and (E) the average number of days between the submission of an application and its approval or denial; (iv) pre-trial residential eviction mediation data including, but not limited to: (A) the number of summary process cases referred to mediation; (B) the number of staff hired and trained to conduct the mediation; and (C) the number of cases resolved in mediation where

the tenant was entitled to remain in the dwelling unit; (v) the number of residential tenants in summary process cases who receive legal services; (vi) tenancy preservation program data including, but not limited to: (A) the number of trained staff; (B) the number of applications filed; (C) the number of ongoing cases; and (D) the number of people who received financial assistance and the average amount of that assistance; and (vii) short-term housing assistance and rapid transition of homeless individuals into sustainable permanent housing program data including, but not limited to: (A) the number of trained staff; (B) the number of applications filed; and (C) the number of applications approved.

The data reported under this section shall be delineated by geographic location, including statewide, by county and by municipality. The data shall be updated and made available to the public in an aggregate and de-identified format on the executive office of housing and economic development's website not later than the fifteenth day of each month.

Parent Fee Schedule

SECTION 50. Notwithstanding section 2 of chapter 15D of the General Laws or any other general or special law to the contrary, the commissioner of early education and care, with approval from the board of early education and care, shall have the authority, until February 28, 2021, to establish and implement a revised sliding fee scale, authorized pursuant to said section 2 of said chapter 15D, prior to a public hearing under chapter 30A of the General Laws; provided, however, that the department shall initiate a public hearing under said chapter 30A not later than 30 days after implementation of the revised sliding fee scale; and provided further, that said sliding fee scale shall remain in effect for not more than 6 months.

Expanded Medicare Savings Program Transfer

SECTION 51. Notwithstanding any general or special law to the contrary, the secretary of administration and finance, in consultation with the secretary of health and human services, may transfer not more than a total of \$7,500,000 from the prescription advantage program in item 9110-1455 of section 2 and the Health Safety Net Trust Fund in fiscal year 2021 to support the Medicare Savings or Medicare Buy-In programs established in section 25A of chapter 118E of the General Laws; provided, however, that the secretary of health and human services shall certify to the senate and house committees on ways and means, in writing, the amount to be

8 transferred and an explanation of the amount of expected savings to those programs resulting
9 from the transfer not less than 45 days before the transfer.

Inspector General's Health Care Audits

1 SECTION 52. Notwithstanding any general or special law to the contrary, in hospital
2 fiscal year 2021, the office of inspector general may expend up to a total of \$1,000,000 from the
3 Health Safety Net Trust Fund established in section 66 of chapter 118E of the General Laws for
4 costs associated with maintaining a health safety net audit unit within the office. The unit shall
5 continue to oversee and examine the practices in hospitals including, but not limited to, the care
6 of the uninsured and the resulting free charges. The unit shall also study and review the Medicaid
7 program under said chapter 118E including, but not limited to, a review of the program's
8 eligibility requirements, utilization, claims administration and compliance with federal mandates.
9 The inspector general shall submit a report to the clerks of the senate and house of
10 representatives, the senate and house committees on ways and means on the results of the audits
11 and any other completed analyses not later than March 1, 2022.

Transfers between Health Funds

1 SECTION 53. (a) Notwithstanding any general or special law to the contrary, the
2 executive office for administration and finance shall transfer not more than \$15,000,000 from the
3 Commonwealth Care Trust Fund established in section 2000 of chapter 29 of the General Laws
4 to the Health Safety Net Trust Fund established in section 66 of chapter 118E of the General
5 Laws.

6 (b) The transfer from the Commonwealth Care Trust Fund to the Health Safety Net Trust
7 Fund required under subsection (b) of section 189 of chapter 149 of the General Laws shall not
8 apply in fiscal year 2021.

Fiscal Year 2021 Stabilization Fund Transfer

1 SECTION 54. Notwithstanding any general or special law to the contrary, the comptroller
2 shall, during fiscal year 2021, but prior to the calculation of the fiscal year 2021 consolidated net
3 surplus in accordance with section 5C of chapter 29 of the General Laws, transfer not more than
4 \$1,500,000,000 to the General Fund from the Commonwealth Stabilization Fund, established by
5 section 2H of chapter 29 of the General Laws, upon the written request of the secretary of

6 administration and finance. The comptroller, in consultation with the secretary, may take the
7 overall cash flow needs of the commonwealth into consideration in determining the timing of
8 any transfer of funds. The comptroller shall provide a schedule of transfers to the secretary and
9 to the senate and house committees on ways and means.

Department of Revenue Partnership Audits 2

1 SECTION 55. Notwithstanding section 30B of chapter 62C of the General Laws, if the
2 final determination date under said section 30B of said chapter 62C was prior to the effective
3 date of section 20, the time for reporting and payment under subsection (d) of said section 30B of
4 said chapter 62C shall be extended to 180 days after such effective date.

Effective Dates 1

1 SECTION 56. Sections 4 to 14, inclusive, 16, 20 to 23, inclusive, 26 to 35, inclusive, 37
2 to 40, inclusive and 46 to 50, inclusive, shall take effect upon their passage.

Sales Tax Modernization Effective Date

1 SECTION 57. Sections 18 and 19 shall take effect on April 1, 2021.

Effective Dates 2

1 SECTION 58. Unless otherwise provided, this act shall take effect as of July 1, 2020.