

Cashless Lottery Payments

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

Early Education and Care Advisory Committee 1

1 SECTION 5. Chapter 15D of the General Laws is hereby amended by striking out section
2 3A, as so appearing, and inserting in place thereof the following section:-

3 Section 3A. There shall be an advisory committee on early education and care, the
4 members of which shall reflect diverse representation including, but not limited to, diverse
5 cultures, races, ethnicities, languages, disabilities, gender identities, sexual orientations,
6 geographic locations and ages. The committee shall elect a chair from among its members. The
7 committee shall consist of: the commissioner of higher education or a designee; the secretary of
8 labor and workforce development or a designee; 3 persons to be appointed by the president of the
9 senate; 1 person to be appointed by the minority leader of the senate; 3 persons to be appointed
10 by the speaker of the house of representatives; 1 person to be appointed by the minority leader of
11 the house of representatives; a representative of a family child care provider appointed by the
12 commissioner of early education and care; and 1 person from each of the following
13 organizations, or their successor organizations, if applicable: Nurtury, Inc.; the Massachusetts

14 Association of School Committees, Inc.; the Massachusetts Association of School
15 Superintendents, Inc.; the Massachusetts Elementary School Principals' Association, Inc.; the
16 Massachusetts Association of Regional Schools, Inc.; the Massachusetts Teachers Association;
17 the American Federation of Teachers Massachusetts; the Massachusetts Business Alliance for
18 Education, Inc.; the Massachusetts Association of Community Partnerships for Children, Inc.;
19 Strategies for Children, Inc.; the Massachusetts Child Care Resource and Referral Network, Inc.;
20 the Massachusetts Association of Day Care Agencies, Inc.; the Massachusetts Association of
21 Community Colleges; the Massachusetts Head Start Association, Inc.; the Massachusetts
22 Association for the Education of Young Children, Inc.; the Massachusetts Association of Early
23 Childhood Teacher Educators; the Alliance of Massachusetts YMCAs, Inc.; the United Way of
24 Massachusetts Bay, Inc.; the Massachusetts Business Roundtable; the Alliance for Business
25 Leadership, Inc.; the Massachusetts Chapter, American Academy of Pediatrics, Inc.; the
26 Massachusetts Independent Child Care Organization, Inc.; and the Service Employees
27 International Union Local 509.

28 The board may appoint additional members to the committee upon the recommendation
29 of the commissioner. All additional appointees shall have expertise or a special interest in high-
30 quality early childhood education and care and shall represent a mix of representatives of the
31 early childhood community, the civic, labor and business communities, academics, parents,
32 teachers, social service providers and health care providers.

33 Members shall not be state employees for the purposes of chapter 268A by virtue of their
34 membership on the committee. Members shall serve without compensation but may be
35 reimbursed, subject to appropriation, for expenses necessarily and reasonably incurred in the
36 performance of their responsibilities. Members shall be appointed for a term of 3 years. A

37 member shall not serve for more than 2 consecutive terms. The committee shall meet not less
38 than 4 times annually.

39 The commissioner shall consult with the committee on ways to support the early
40 education and care workforce and to ensure alignment with strategic planning for early education
41 and care. The commissioner may consult with the committee on additional topics as needed.

42 The committee may review and offer comments on any rule or regulation before
43 promulgation by the board and may, from time to time, make recommendations to the board that
44 it considers appropriate for changes and improvements in: (i) early education and care programs
45 and services; or (ii) early education and care professional development, training and career
46 support.

Substance Use Disorder Trust Fund

1 SECTION 6. Section 2YYYY of chapter 29 of the General Laws is hereby amended by
2 striking out the second paragraph, inserted by section 5 of chapter 31 of the acts of 2020, and
3 inserting in place thereof the following paragraph:-

4 The secretary may expend from the fund, without further appropriation: (i) not more than
5 \$27,000,000 in fiscal year 2020, not more than \$53,000,000 in fiscal year 2021 and not more
6 than \$60,000,000 in fiscal year 2022 to expand and support the residential treatment system to
7 treat individuals with a substance use disorder or co-occurring mental health and substance use
8 disorder; (ii) not more than \$11,000,000 in fiscal year 2020, not more than \$32,000,000 in fiscal
9 year 2021 and not more than \$40,000,000 in fiscal year 2022 to expand and support access to
10 medication-assisted treatment; (iii) not more than \$8,000,000 in fiscal year 2020 and not more
11 than \$15,000,000 per year in fiscal years 2021 and 2022 to expand and support access to

12 recovery treatment support services; and (iv) not more than \$4,000,000 in fiscal year 2020, not
13 more than \$10,000,000 in fiscal year 2021 and not more than \$15,000,000 in fiscal year 2022 to
14 implement and support the American Society of Addiction Medicine assessment and care
15 planning across substance use treatment providers. For the purpose of accommodating timing
16 discrepancies between the receipt of revenues and related expenditures, the fund may incur
17 expenses and the comptroller shall certify for payment amounts not to exceed the most recent
18 revenue estimate as certified by the MassHealth director, as reported in the state accounting
19 system. Amounts credited to the fund shall not be subject to further appropriation and money
20 remaining in the fund at the end of a fiscal year shall not revert to the General Fund and shall
21 remain available for expenditure in the subsequent fiscal year.

Emergency Relief and Immediate Commonwealth Assistance Trust Fund

1 SECTION 7. Said chapter 29 is hereby further amended by inserting after section
2 2LLLLL the following section:-

3 Section 2MMMMM. (a) There shall be an Emergency Relief and Immediate
4 Commonwealth Assistance Trust Fund that shall be administered by the Massachusetts
5 emergency management agency. Money in the trust fund shall be deposited with the state
6 treasurer in a manner that will secure the highest interest rate available consistent with the safety
7 of the fund and with the requirement that all amounts on deposit be available for immediate use.

8 (b) There shall be credited to the fund: (i) an amount not to exceed \$500,000 annually in
9 unexpended funds from item 8800-0001, which shall not revert to the General Fund but instead
10 shall be deposited in the fund at the end of each fiscal year; (ii) other funds appropriated or
11 transferred to the fund by the general court; (iii) funds from public or private sources including,

but not limited to, gifts, grants and donations received by the commonwealth that are specifically designated to be credited to the fund; and (iv) all interest earned on money in the fund.

(c) Expenditures from the fund shall not be subject to appropriation and balances remaining in the fund at the end of a fiscal year shall not revert to the General Fund; provided, however, that expenditures from the fund shall be made for state response or relief to natural disasters or emergency incidents determined at the discretion of the director of the Massachusetts emergency management agency. Expenditures from the fund shall not be used to supplant recurring operational costs of the agency funded through the general appropriation act.

(d) Subject to the approval of the secretary of public safety and security, in consultation with the secretary of administration and finance, the Massachusetts emergency management agency may incur liabilities and make expenditures in excess of funds available and the state comptroller may certify for payment invoices in excess of funds available to the agency; provided, however, that the agency shall cite a state of emergency declaration upon its request to incur liabilities and make expenditures in excess of funds available. The negative balance of funds available shall not exceed \$2,500,000 at any time. No expenditure shall be made from the fund that causes the fund to be deficient at the close of a fiscal year.

(e) Annually, not later than June 1, the agency shall submit a report to the secretary of administration and finance and the senate and house committees on ways and means that shall include: (i) the fund's balance at the start of the current fiscal year; (ii) any transfers to and from the fund during the fiscal year; (iii) all revenue deposited into the fund; (iv) an itemized description of expenditures by disaster or incident during the fiscal year; (v) a projected fund balance for the end of the fiscal year; and (vi) any request for supplemental appropriations to eliminate any negative balance projected for the fund at the end of the fiscal year.

Criminal Justice and Community Support Trust Fund

SECTION 8. Said chapter 29 is hereby further amended by inserting after section 2000000 the following section:-

Section 2PPPPP. (a) There shall be a Criminal Justice and Community Support Trust Fund that shall be administered by the commissioner of mental health, in consultation with the executive office of public safety and security. The fund shall consist of amounts credited to the fund from: (i) any appropriations, grants, gifts or other money authorized by the general court or other parties and specifically designated to be credited to the fund; and (ii) any income derived from the investment of amounts credited to the fund. Any unexpended balance in the fund at the end of a fiscal year shall remain in the fund and shall be available for expenditure in subsequent fiscal years.

(b) All amounts credited to the fund shall be used without further appropriation for the purpose of making grants to county and community-based jail diversion programs and community policing and behavioral health training initiatives. The grants shall be for: (i) the support of jail diversion programs for persons living with a mental illness or a substance use disorder; (ii) the development and provision of training for state, county and municipal law enforcement in evidence-based or evidence-informed mental health and substance use crisis response or alternative emergency response; (iii) the creation of patient-focused, ongoing community services for individuals who are frequent users of emergency departments and live with serious and persistent mental illness or a substance use disorder; or (iv) the planning and implementation of restoration centers to divert individuals living with mental illness or a substance use disorder who interact with law enforcement or the court system during a pre-arrest

22 investigation or the pre-adjudication process from lock-up facilities and hospital emergency
23 departments to appropriate treatment.

24 (c) Annually, not later than March 1, the commissioner of mental health shall issue a
25 report to the clerks of the senate and house of representatives, the joint committee on mental
26 health, substance use and recovery, the joint committee on public safety and homeland security
27 and the senate and house committees on ways and means on the fund's activities including, but
28 not limited to, amounts credited to the fund, amounts expended from the fund and any
29 unexpended balance.

Chapter 358 of the Acts of 2020 Technical Correction 1

1 SECTION 9. Section 9 of chapter 40A of the General Laws, as amended by section 20 of
2 chapter 358 of the acts of 2020, is hereby further amended by striking out the fourth paragraph
3 and inserting in place thereof the following paragraph:-

4 Zoning ordinances or by-laws may provide for special permits authorizing the transfer of
5 development rights of land within or between districts. These zoning ordinances or by-laws shall
6 include incentives, such as increases in density of population, intensity of use, amount of floor
7 space or percentage of lot coverage, that encourage the transfer of development rights in a
8 manner that protects open space, preserves farmland, promotes housing for persons of low and
9 moderate income or furthers other community interests; provided, however, that nothing herein
10 shall prohibit a zoning ordinance or by-law from allowing transfer of development rights to be
11 permitted as of right, without the need for a special permit or other discretionary zoning
12 approval.

Cybersecurity Consortium

1 SECTION 10. Section 4H of chapter 40J of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by striking out, in line 21, the words “and (v)” and inserting
3 in place thereof the following words:- (v) provide for the monitoring and detection of threat
4 activity in order to investigate or mitigate cybersecurity incidents; and (vi).

Child and Dependent Related Tax Credits 1

1 SECTION 11. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as
2 so appearing, is hereby amended by striking out subparagraphs (7) and (8).

Film Tax Credit Extension and Reform 1

1 SECTION 12. Section 6 of said chapter 62 is hereby amended by inserting after the word
2 “picture”, in line 536, as so appearing, the following words:- , the salary and compensation
3 amounts paid to an employee or individual employed in the production of the motion picture in
4 excess of \$1,000,000.

Film Tax Credit Extension and Reform 2

1 SECTION 13. Said section 6 of said chapter 62 is hereby further amended by striking
2 out, in lines 558 and 559, as so appearing, the figure “50” and inserting in place thereof, in each
3 instance, the following figure:- 75.

Child and Dependent Related Tax Credits 2

1 SECTION 14. Said section 6 of said chapter 62, as so appearing, is hereby further
2 amended by adding the following 2 subsections:-

3 (w) An amount equal to employment-related expenses allowed for purposes of
4 determining the credit allowable under section 21 of the Code but, for purposes of this provision,
5 the amount of allowable employment-related expenses may exceed those claimed under said

6 section 21 of the Code, but shall not exceed a total of \$240 if there is 1 qualifying individual with
7 respect to the taxpayer or \$480 if there are 2 or more qualifying individuals with respect to the
8 taxpayer. If the amount of the credit allowed under this subsection exceeds the taxpayer's tax
9 liability, the commissioner shall treat the excess as an overpayment and shall pay the taxpayer
10 the entire amount of the excess.

11 (x) In the case of an individual who is maintaining a household that includes as a
12 member: (i) at least 1 individual under the age of 12 who qualifies for exemption as a dependent
13 under section 151 of the Code; or (ii) at least 1 individual who is: (A) aged 65 or older or who is
14 disabled; and (B) who qualifies as a dependent under section 152 of the Code, \$180 if there is 1
15 such dependent with respect to the taxpayer or \$360 if there are 2 or more such dependents with
16 respect to the taxpayer; provided, however, that a credit shall not be allowed under this
17 subsection if a credit is claimed under subsection (w); provided further, that if the taxpayer is
18 married at the close of the taxable year, the deduction provided in this subsection shall be
19 allowed if the taxpayer and the taxpayer's spouse file a joint return for the taxable year or if the
20 taxpayer qualifies as a head of household under section 2(b) of the Code; and provided further,
21 that for the purposes of this subsection, "maintaining a household" shall have the same meaning
22 as in section 21 of the Code. If the amount of the credit allowed under this subsection exceeds
23 the taxpayer's tax liability, the commissioner shall treat the excess as an overpayment and shall
24 pay the taxpayer the entire amount of the excess.

Film Tax Credit Extension and Reform 3

1 SECTION 15. Section 38X of chapter 63 of the General Laws, as so appearing, is hereby
2 amended by inserting after the word "picture", in line 40, the following words:- , the salary and

3 compensation amounts paid to an employee or individual employed in the production of the
4 motion picture in excess of \$1,000,000.

Film Tax Credit Extension and Reform 4

1 SECTION 16. Said section 38X of said chapter 63, as so appearing, is hereby further
2 amended by striking out, in lines 62 and 63, the figure “50” and inserting in place thereof, in
3 each instance, the following figure:- 75.

Taxation of Pass-Through Entities

1 SECTION 17. The General Laws are hereby amended by inserting after chapter 63B the
2 following chapter:-

3 Chapter 63D.

4 Taxation of Pass-Through Entities.

5 Section 1. As used in this chapter, the following words shall have the following meanings
6 unless the context clearly requires otherwise:

7 “Code”, the Internal Revenue Code as defined in section 1 of chapter 62 and applicable to
8 the taxable year.

9 “Commissioner”, the commissioner of revenue.

10 “Eligible pass-through entity”, an S corporation under section 1361 of the Code, a
11 partnership under section 7701 of the Code or a limited liability company that is treated as an S
12 corporation or partnership under said section 1361 of the Code or said section 7701 of the Code.

“Qualified income taxable in Massachusetts”, income of an eligible pass-through entity determined under chapter 62, allocable to a qualified member and included in the qualified member’s Massachusetts taxable income under said chapter 62.

“Qualified member”, a shareholder of an S corporation or a partner in a partnership, including a member of a limited liability company that is treated as an S corporation or partnership under section 1361 of the Code or section 7701 of the Code, that is a natural person; provided, however, that a qualified member may be a resident, nonresident or a part-year resident.

Section 2. An eligible pass-through entity may elect to pay an excise on its qualified income taxable in Massachusetts at a rate of 5 per cent. A qualified member of an electing eligible pass-through entity shall be allowed a credit against the tax imposed under this chapter. The credit shall be available to qualified members in an amount proportionate to each qualified member’s share of the tax due and paid under this chapter by the eligible pass-through entity multiplied by 0.9. The credit shall be available for the member’s taxable year in which the electing eligible pass-through entity’s taxable year ends.

Section 3. This chapter shall not apply to any taxable year for which the federal limitation on the state and local tax deduction imposed by section 164(b)(6) of the Internal Revenue Code of the United States, as amended and in effect for the applicable year, has expired or is otherwise not in effect.

Section 4. The excise under this chapter shall be in addition to, and not in lieu of, any other Massachusetts tax required to be paid, including tax under chapter 62 or chapter 63. The excise under this chapter shall be due and payable on the eligible pass-through entity’s original, timely-filed return. A return that reports the excise shall be due at the same time as a partnership

36 information return or corporate excise return would be due for the entity under chapter 62C.
37 Nothing in this chapter shall alter any filing requirements for a qualified member under said
38 chapter 62C.

39 Section 5. The collection and administration of the excise under this chapter shall be
40 governed by chapter 62C unless expressly provided otherwise in this chapter or in regulations
41 promulgated by the commissioner pursuant to this chapter.

42 Section 6. The election under this chapter shall be made by the eligible pass-through
43 entity on an annual basis in a manner determined by the commissioner. All members of the
44 electing eligible pass-through entity shall be bound by the election. Once an election is made for
45 a particular year, the election shall not be revoked.

46 Section 7. The commissioner shall promulgate regulations or other guidance to carry out
47 the purposes of this chapter. Such regulations or other guidance may: (i) make the credit
48 available to qualified members with income from eligible pass-through entities that in turn have
49 income from other eligible pass-through entities; (ii) address the application of this chapter to
50 trusts; and (iii) require estimated payments of the excise by electing eligible pass-through entities
51 and their qualified members in a manner consistent with chapter 62B.

Emergency Aid to the Elderly, Disabled and Children Asset Limit 1

1 SECTION 18. Section 3 of chapter 117A of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by striking out, in lines 4 and 5, the words “who would be
3 eligible under chapter one hundred and eighteen but for income or assets, or who”.

Emergency Aid to the Elderly, Disabled and Children Asset Limit 2

1 SECTION 19. Said section 3 of said chapter 117A, as so appearing, is hereby further
2 amended by inserting after the first paragraph the following paragraph:-

3 A person shall not be denied assistance under this chapter based wholly or in part on the
4 amount of the person's assets; provided, however, that any income generated by such assets may
5 be treated as countable income.

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

1 SECTION 20. Chapter 118E of the General Laws is hereby amended by inserting after
2 section 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 in negotiating
7 rebate agreements with manufacturers under this section, the secretary shall not be subject to any
8 otherwise applicable requirements set forth in 801 CMR 21.00 or any successor regulation. Such
9 agreements may be based on the value, efficacy or outcomes of the non-drug product or drug that
10 is not a covered outpatient drug under said 42 U.S.C. 1396r-8.

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

17 representatives, the joint committee on health care financing and the senate and house
18 committees on ways and means.

Nursing Facility Assessment 1

1 SECTION 21. Subsection (a) of section 63 of said chapter 118E of the General Laws, as
2 appearing in the 2018 Official Edition, is hereby amended by inserting after the definition of
3 “Assessment” the following definition:-

4 “Licensee”, any natural person, corporation, partnership, trust, estate or other legal entity
5 holding a license to operate a nursing home; provided, however, that in the case of a licensee that
6 is not a natural person, “licensee” shall also mean: (i) any shareholder owning not less than 5 per
7 cent, any officer and any director of any corporate licensee; (ii) any limited partner owning not
8 less than 5 per cent and any general partner of a partnership licensee; (iii) any trustee of any trust
9 licensee; (iv) any sole proprietor of any licensee that is a sole proprietorship; or (v) any
10 mortgagee in possession and any executor or administrator of any licensee that is an estate.

Nursing Facility Assessment 2

1 SECTION 22. Subsection (f) of said section 63 of said chapter 118E, as so appearing, is
2 hereby amended by striking out the second sentence and inserting in place thereof the following
3 2 sentences:- Not later than 45 days after notice to a nursing home of amounts due, the
4 department shall revoke the license of, or impose a limitation on new admissions for, a nursing
5 home that fails to remit delinquent fees as directed by the executive office. The secretary of
6 health and human services may also enforce this section by: (i) offsetting payments from the
7 office of Medicaid against the claims for payment by the delinquent nursing home, against other
8 nursing homes with a common licensee as the delinquent nursing home or against any successor

9 in interest to those nursing homes, in the amount of the delinquent fees owed, including any
10 interest, penalties or reasonable attorneys' fees, and by transferring such funds into the General
11 Fund; or (ii) creating, after demand for payment, a lien in favor of the commonwealth in an
12 amount not to exceed the delinquent fees owed, including any interest, penalties or reasonable
13 attorneys' fees, encumbering the building in which the facility is located, the real property upon
14 which the facility is located, any fixtures, equipment or goods used in the operation of the facility
15 or any real property in which the licensee holds an interest; provided, however, that such lien
16 shall be prior to any mortgage or lien held by any person: (A) with an ownership interest in the
17 facility; (B) who directly or indirectly controls, or has the ability to control to any significant
18 degree, the management or policies of the licensee or the facility; or (C) who is related to the
19 licensee or to the facility by any significant degree of common ownership or common control.

Apiary Fines

1 SECTION 23. Chapter 128 of the General Laws is hereby amended by striking out
2 section 38, as so appearing, and inserting in place thereof the following section:-

3 Section 38. Whoever violates section 33 or section 35 shall be subject to a civil
4 administrative penalty of not more than: (i) \$30 for a first violation; (ii) \$75 for a second
5 violation; and (iii) \$150 for each subsequent violation.

6 Whoever violates section 36B or section 36C shall be subject to a civil administrative
7 penalty of not more than: (i) \$2,000 for a first violation; (ii) \$5,000 for a second violation; and
8 (iii) \$10,000 for each subsequent violation.

Health Connector Enrollment Outreach

1 SECTION 24. Chapter 176Q of the General Laws is hereby amended by striking out
2 section 8, as so appearing, and inserting in place thereof the following section:-

3 Section 8. (a) The connector shall enter into interagency agreements with the department
4 of revenue, the executive office of health and human services, the department of public health,
5 the executive office of labor and workforce development, the registry of motor vehicles, the
6 department of correction, the center for health information and analysis and any other state
7 agency, department, division, commission, authority or political subdivision necessary for the
8 furnishing of information and data under this section. The agreements shall authorize the
9 foregoing agencies, departments, divisions, commissions, authorities and political subdivisions
10 to furnish information, including personal data as defined in chapter 66A, that is necessary for
11 the connector to perform its duties under this chapter, including the determination of an
12 individual's eligibility for federal advanced premium tax credits and federal point-of-service
13 cost-sharing reductions and adjudication of appeals arising from such determinations. Such
14 written agreements shall include provisions permitting the department of revenue to furnish the
15 data available under the wage reporting system established under section 3 of chapter 62E. The
16 department of revenue may furnish the connector with information on the cases of persons so
17 identified, including, but not limited to, name, social security number and other data to ensure
18 positive identification, name and identification number of employer and amount of wages and
19 gross income received from all sources. Except as described in subsection (b), the connector
20 shall not otherwise utilize any of the data received from the department of revenue for any
21 solicitations or advertising.

22 (b) In order to reduce the incidence of uninsurance in the commonwealth, the department
23 of revenue shall, at the request and with the consent of a taxpayer on the taxpayer's personal

24 income tax return, provide the connector with information from the taxpayer's personal income
25 tax return in order for the connector to assess eligibility for health coverage options offered
26 through the connector. The connector, upon evaluating the taxpayer's eligibility, shall contact the
27 taxpayer to discuss the health coverage options that may be available to the taxpayer through the
28 connector. Any interagency agreement between the connector and the department of revenue
29 shall specify the operational requirements necessary to implement this subsection.

30 (c) The connector may receive and use any information provided pursuant to section 23
31 of chapter 118E as necessary for the connector to perform the duties under this chapter, including
32 the determination of an individual's eligibility for federal advanced premium tax credits and
33 federal point-of-service cost-sharing reductions and adjudication of appeals arising from such
34 determinations.

Committee for Public Counsel Services Rates 1

1 SECTION 25. Section 11 of chapter 211D of the General Laws, as so appearing, is
2 hereby amended by striking out, in line 5, the figure "\$100" and inserting in place thereof the
3 following figure:- \$110.

Committee for Public Counsel Services Rates 2

1 SECTION 26. Said section 11 of said chapter 211D, as so appearing, is hereby further
2 amended by striking out, in line 7, the figure "\$68" and inserting in place thereof the following
3 figure:- \$75.

Committee for Public Counsel Services Rates 3

1 SECTION 27. Said section 11 of said chapter 211D, as so appearing, is hereby further
2 amended by striking out, in line 9, the figure “\$53” and inserting in place thereof the following
3 figure:- \$60.

Committee for Public Counsel Services Rates 4

1 SECTION 28. Said section 11 of said chapter 211D, as so appearing, is hereby further
2 amended by striking out, in line 11, the figure “\$55” and inserting in place thereof the following
3 figure:- \$75.

Committee for Public Counsel Services Rates 5

1 SECTION 29. Said section 11 of said chapter 211D, as so appearing, is hereby further
2 amended by striking out, in line 12, the figure “\$53” and inserting in place thereof the following
3 figure:- \$60.

Massachusetts Water Resources Authority Board Designation 1

1 SECTION 30. Subsection (b) of section 3 of chapter 372 of the acts of 1984, as most
2 recently amended by section 2 of chapter 274 of the acts of 2010, is hereby further amended by
3 striking out, in line 4, the words “the executive office of environmental affairs” and inserting in
4 place thereof the following words:- energy and environmental affairs or a designee.

Massachusetts Water Resources Authority Board Designation 2

1 SECTION 31. Subsection (d) of said section 3 of said chapter 372 is hereby amended by
2 striking out, in lines 15 and 16, the words “the executive office of environmental affairs” and
3 inserting in place thereof the following words:- energy and environmental affairs or a designee.

Transitional Aid to Families with Dependent Children Asset Limit

1 SECTION 32. Section 110 of chapter 5 of the acts of 1995 is hereby amended by striking
2 out subsection (b), inserted by section 62 of chapter 41 of the acts of 2019, and inserting in place
3 thereof the following subsection:-

4 (b) A family shall not be denied assistance under this section based wholly or in part on
5 the amount of the family's assets; provided, however, that any income generated by such assets
6 may be treated as countable income.

Film Tax Credit Extension and Reform 5

1 SECTION 33. Section 9 of chapter 158 of the acts of 2005, inserted by section 15 of
2 chapter 63 of the acts of 2007, is hereby further amended by striking out, each time it appears,
3 the figure "2023" and inserting in place thereof, in each instance, the following figure:- 2027.

Massachusetts Education Financing Authority College Savings Tax Deduction

1 SECTION 34. Section 138 of chapter 219 of the acts of 2016 is hereby amended by
2 striking out the figure "2021" and inserting in place thereof the following figure:- 2026.

Early Education and Care Advisory Committee 2

1 SECTION 35. Section 79 of chapter 154 of the acts of 2018 is hereby repealed.

Offshore Wind Development

1 SECTION 36. Subsection (b) of section 58 of chapter 228 of the acts of 2018 is hereby
2 amended by striking out the words "provided however, neither the New Bedford State Pier nor
3 the Fall River State Pier shall be used to support facilities for offshore energy exploration or
4 development" and inserting in place thereof the following words:- provided, however, that the
5 New Bedford State Pier shall not be used to support facilities for offshore energy exploration or
6 development; provided further, that the Fall River State Pier shall not be used for offshore oil

7 and gas exploration or development; provided further, that the Fall River State Pier may be used
8 to support offshore wind development and operations.

Early Education and Care Economic Review Commission 1

1 SECTION 37. The fourth paragraph of section 106 of chapter 227 of the acts of 2020 is
2 hereby amended by striking out the words “the speaker of the house of representatives, or a
3 house member designee; the president of the senate, or a senate member designee” and inserting
4 in place thereof the following words:- 2 members of the house of representatives; 2 members of
5 the senate.

Early Education and Care Economic Review Commission 2

1 SECTION 38. The eight paragraph of said section 106 of said chapter 227 is hereby
2 amended by striking out the words “March 1” and inserting in place thereof the following
3 words:- December 31.

Education Federal Funds Reporting

1 SECTION 39. Subsection (b) of chapter 288 of the acts of 2020 is hereby amended by
2 inserting after clause (vii) the following clause:- ; and (viii) all activities and expenditures made
3 by local educational agencies that are required to be reported to the federal government and
4 accessible to the executive office for administration and finance including, but not limited to,
5 expenditures made using federal Elementary and Secondary School Emergency Relief Fund
6 allocations.

Chapter 358 of the Acts of 2020 Technical Correction 2

1 SECTION 40. Section 59 of chapter 358 of the acts of 2020 is hereby amended by
2 striking out the figure “54” and inserting in place thereof the following figure:- 58.

Chapter 358 of the Acts of 2020 Technical Correction 3

1 SECTION 41. Section 61 of said chapter 358 is hereby amended by striking out the
2 figure “56” and inserting in place thereof the following figure:- 60.

Chapter 358 of the Acts of 2020 Technical Correction 4

1 SECTION 42. Subsection (e) of section 92 of said chapter 358 is hereby amended by
2 striking out the figure “2021” and inserting in place thereof the following figure:- 2022.

Charitable Deduction Delay

1 SECTION 43. 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, 2022.

Film Tax Credit Extension and Reform 6

1 SECTION 44. Notwithstanding paragraph (5) of subsection (l) of section 6 of chapter 62
2 of the General Laws, subsection (e) of section 38X of chapter 63 of the General Laws or any
3 other general or special law to the contrary, a tax credit issued in accordance with said subsection
4 (l) of said section 6 of said chapter 62 or said section 38X of said chapter 63 on or after January
5 1, 2022 shall not be transferred, sold or assigned.

Fiscal Year 2022 Regional Transit Authority Funding Distribution

1 SECTION 45. Notwithstanding any general or special law to the contrary, for fiscal year
2 2022, of the \$94,000,000 transferred in item 1595-6370 of section 2E, \$90,500,000 shall be
3 considered operating assistance and distributed to regional transit authorities based on fiscal year
4 2021 distributions, in accordance with the fiscal year 2020 bilateral memorandum of
5 understanding between each regional transit authority and the Massachusetts Department of
6 Transportation; provided, however, that each regional transit authority shall receive operating
7 assistance from this item of not less than the amount received in fiscal year 2021; provided
8 further, that notwithstanding the foregoing, \$3,500,000 of said operating assistance shall be
9 distributed to each regional transit authority using a formula based on total transit ridership, the
10 population of its member communities and service coverage area; and provided further, that said
11 formula shall be unanimously agreed to by all regional transit authorities and approved by the
12 department. The operating assistance amount shall be spent to advance the goals and targets as
13 agreed to in the fiscal year 2020 bilateral memoranda of understanding between each regional
14 transit authority and the department.

15 Of the amount to be distributed under said item 1595-6370 of said section 2E, \$3,500,000
16 shall be distributed as performance grants to regional transit authorities. The performance grants
17 shall be distributed to regional transit authorities that best demonstrate compliance with, or a
18 commitment to, the service decisions, quality of service and environmental sustainability
19 recommendations from the report of the task force on regional transit authority performance and
20 funding established pursuant to section 72 of chapter 154 of the acts of 2018. The department
21 may require each regional transit authority to provide data on ridership, customer service and
22 satisfaction, asset management and financial performance, including farebox recovery, and shall
23 compile any collected data into a report on the performance of regional transit authorities and

24 each authority's progress toward meeting the performance metrics established in the
25 memorandum of understanding. The report shall be filed with the clerks of the senate and house
26 of representatives, the senate and house committees on ways and means and the joint committee
27 on transportation not later than December 31, 2021.

Special Commission on Poverty

1 SECTION 46. (a) There shall be a special commission to study poverty in the
2 commonwealth. The commission shall investigate, develop and recommend methods and
3 strategies for reducing poverty and expanding opportunity for people with low incomes. The
4 commission shall consist of: 1 member of the senate appointed by the senate president, who shall
5 serve as co-chair; 1 member of the house of representatives appointed by the speaker of the
6 house of representatives, who shall serve as co-chair; the chairs of the joint committee on
7 children, families and persons with disabilities; the secretary of administration and finance or a
8 designee; the secretary of health and human services or a designee; the commissioner of public
9 health or a designee; the undersecretary for housing and community development or a designee;
10 the commissioner of transitional assistance or a designee; the secretary of labor and workforce
11 development or a designee; the secretary of education or a designee; the secretary of
12 transportation or a designee; the commissioner of early education and care or a designee; 2
13 members appointed by the co-chairs who shall have expertise in economics and socio-economic
14 policy; 1 member appointed by The Massachusetts Association for Community Action, Inc.; 1
15 member appointed by Massachusetts Municipal Association, Inc.; 1 member appointed by
16 Massachusetts Association of Community Development Corporations; 1 member appointed by
17 Massachusetts Law Reform Institute, Inc.; 1 member appointed by Massachusetts Association
18 for Early Education & Care, Inc.; 1 member appointed by Citizens' Housing and Planning

19 Association, Inc.; 1 member appointed by Massachusetts Coalition for the Homeless, Inc.; 1
20 member appointed by Massachusetts Immigrant and Refugee Advocacy Coalition, Inc.; 1
21 member appointed by the United Way of Massachusetts Bay, Inc.; 1 member appointed by The
22 Alliance for Business Leadership, Inc.; 1 member appointed by the Massachusetts Business
23 Roundtable; and 2 members who are not currently serving in public office to be appointed by the
24 governor, 1 of whom shall be from a community foundation and 1 of whom shall be from a
25 community-based organization. All appointments shall be made not later than 30 days after the
26 effective date of this section. Members of the commission shall serve without compensation.

27 (b) The commission shall study ways to promote opportunity, address inequality and
28 reduce poverty in the commonwealth. The commission shall make recommendations that, if
29 implemented, would significantly reduce poverty in the commonwealth over the next 10 years.
30 The study shall include, but not be limited to: (i) a historical analysis of poverty rates in the
31 commonwealth; (ii) an analysis of demographic disparities in poverty rates including, but not
32 limited to, any racial or ethnic disparities; (iii) an assessment of the underlying causes of poverty,
33 including any specific issues that contribute to the disparities identified in clause (ii); and (iv) a
34 survey of existing public programs and services that most effectively reduce poverty both in the
35 commonwealth and other states. The commission's recommendations may include proposed
36 legislative and regulatory changes. Any such recommendations shall include, if feasible, the
37 estimated costs to the commonwealth of implementing the recommendations; provided, however,
38 that such estimated costs shall take into account any reductions in the utilization and costs of
39 other programs and services provided or supported by the commonwealth.

40 (c) The commission shall meet not less than quarterly. The commission may consult and
41 collaborate with relevant experts, community-based organizations, research institutes and state

42 agencies. The commission shall conduct not less than 2 public hearings in geographically diverse
43 areas of the commonwealth.

44 (d) Not later than December 31, 2022, the commission shall file a report of its findings,
45 including any legislative or regulatory recommendations, with the clerks of the senate and the
46 house of representatives, the joint committee on children, families and persons with disabilities,
47 the joint committee on housing, the joint committee on education, the joint committee on
48 community development and small businesses, the joint committee on economic development
49 and emerging technologies, the joint committee on public health, the joint committee on racial
50 equity, civil rights, and inclusion and the senate and house committees on ways and means. The
51 commission may make interim reports as appropriate.

COVID-19 Impacts on Certain Students

1 SECTION 47. Notwithstanding any general or special law to the contrary, the department
2 of elementary and secondary education shall conduct a study to evaluate the impacts of the
3 COVID-19 pandemic on the delivery of educational services and supports to marginalized
4 students including, but not limited to, students who: (i) are school age children with a disability;
5 (ii) are English learners; (iii) are low-income; (iv) are black, indigenous, latinx or persons of
6 color; (v) have a gender identity or sexual orientation that has been historically discriminated
7 against; or (vi) have otherwise experienced educational disparities based upon lack of resources
8 or educational supports. The study shall include, but not be limited to: (a) an analysis of the
9 amount and quality of support services provided to marginalized students during the 2019 to
10 2020 school year as compared to analogous services delivered during the 2018 to 2019 school
11 year; (b) a review of accessible assessment tools to comprehensively assess marginalized
12 students' current academic, social and emotional needs; (c) an analysis of any disproportionate

13 academic, social and emotional impact of hybrid and remote schooling on marginalized students;
14 (d) identification of barriers to reentry to in-person schooling for marginalized students and their
15 families; (e) an analysis of existing workforce pipelines and emerging workforce needs to
16 support marginalized students; (f) an analysis of social and emotional learning opportunities in
17 schools for students; and (g) an assessment of additional supports and services necessary to
18 support marginalized students' academic, social and emotional needs.

19 The department shall submit a report of its findings to the clerks of the senate and house
20 of representatives, the joint committee on elementary and secondary education and the senate
21 and house committees on ways and means not later than March 1, 2022.

COVID-19 Impacts on Children's Behavioral Health

1 SECTION 48. (a) Notwithstanding any general or special law to the contrary, the
2 children's behavioral health advisory council, established in section 16Q of chapter 6A of the
3 General Laws, shall conduct an analysis of the existing and anticipated impacts of the COVID-
4 19 pandemic on children's behavioral health and the associated provision of services and
5 supports. In conducting the analysis, the council shall consult with and seek input from children
6 who are consumers of behavioral health services and their family members; provided, however,
7 that for the purposes of this section, "children" shall include any person under the age of 22.

8 (b) The analysis shall include: (i) an evaluation of the impacts of the COVID-19
9 pandemic across the current continuum of behavioral health care and services provided to
10 children and families including, but not limited to, in the following settings: (A) home; (B)
11 health care; (C) school; and (D) community; (ii) identification of and recommended solutions for
12 addressing barriers to care within the current continuum of behavioral health care and barriers to
13 services as a result of the COVID-19 pandemic, including, but not limited to, barriers to care for

underserved or underrepresented populations based on culture, race, ethnicity, language, disability, gender identity, sexual orientation, geographic location or age during the COVID-19 pandemic; (iii) suggested remedies to increase geographic equity and improve accessibility to an equitable, culturally-competent, affordable and clinically-appropriate continuum of behavioral health care; (iv) identification of, and recommended solutions for addressing, current behavioral health workforce challenges including, but not limited to: (A) existing workforce pipeline issues; (B) emerging workforce needs; and (C) the availability of trauma-informed supports and services for children's behavioral health practitioners, teachers and staff; (v) an evaluation of the impact of remote learning and service provision on children who are consumers of behavioral health services; (vi) a comparison of services provided to children who were consumers of behavioral health services during the 2020 to 2021 school year as compared to analogous services delivered during the 2018 to 2019 school year; (vii) an evaluation of disciplinary actions and emerging disciplinary trends as a result of COVID-19 pandemic-related trauma including, but not limited to, any disproportionate impacts on children who are consumers of behavioral health services; (viii) an evaluation of, and recommended solutions for addressing, the social and emotional needs of children including, but not limited to, an evaluation of social and emotional learning in schools; and (ix) any other factors the council deems relevant for addressing the barriers to the delivery of an equitable, culturally-competent, affordable and clinically-appropriate continuum of behavioral health care and services to children who are consumers of behavioral health services and their families.

(c) The council shall file an interim report describing any initial recommendations and issues requiring further study with the clerks of the senate and house of representatives and the senate and house committees on ways and means not later than November 15, 2021; provided,

37 however, that the council may file such additional interim recommendations as it deems
38 necessary.

39 (d) The council shall hold not less than 2 regional listening sessions and accept public
40 comment from impacted children and their families including, but not limited to, underserved or
41 underrepresented children and their families, prior to filing the interim report under subsection
42 (c) and shall hold not less than 3 additional regional listening session and accept public
43 comment, including from underserved or underrepresented children and their families, prior to
44 filing its final report under subsection (e); provided, however, that the council may hold virtual
45 public hearings if it is deemed to be in the interest of public health.

46 (e) The council shall file its final report and its recommendations with the clerks of the
47 senate and house of representatives and the senate and house committees on ways and means not
48 later than March 15, 2022.

Gaming Funds

1 SECTION 49. (a) Notwithstanding any general or special law to the contrary, the
2 comptroller shall transfer \$15,000,000 from the unexpended balance of the Race Horse
3 Development Fund established in section 60 of chapter 23K of the General Laws to the General
4 Fund not later than June 30, 2022. The Massachusetts gaming commission established in section
5 3 of said chapter 23K shall ensure a sufficient fund balance to make the transfer required by this
6 section.

7 (b) Notwithstanding any general or special law to the contrary, for fiscal year 2022 the
8 revenue required to be received under subclause (l) of clause (2) of section 59 of chapter 23K of
9 the General Laws shall be deposited into the General Fund.

Fiscal Year 2022 Stabilization Fund Transfer

1 SECTION 50. Notwithstanding any general or special law to the contrary, the
2 comptroller shall, during fiscal year 2022 but prior to the calculation of the fiscal year 2022
3 consolidated net surplus in accordance with section 5C of chapter 29 of the General Laws,
4 transfer not more than \$1,550,000,000 to the General Fund from the Commonwealth
5 Stabilization Fund established in section 2H of said chapter 29 upon the written request of the
6 secretary of administration and finance. The comptroller, in consultation with the secretary, may
7 take the overall cash flow needs of the commonwealth into consideration in determining the
8 timing of any transfer of funds. The comptroller shall provide a schedule of transfers to the
9 secretary and to the senate and house committees on ways and means.

Out-of-State Tuition Increase for 766 Schools

1 SECTION 51. Notwithstanding any general or special law to the contrary, the bureau of
2 purchased services in the operational services division shall determine prices for programs under
3 chapter 71B of the General Laws in fiscal year 2022 by increasing the final fiscal year 2021 price
4 by the rate of inflation as determined by the division. The division shall adjust prices for
5 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 2022. 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.

MassHealth Delivery System Reform Trust Fund Transfer

1 SECTION 52. Notwithstanding any general or special law to the contrary, not later than
2 June 30, 2022, the secretary of health and human services shall make available \$40,000,000 from
3 the MassHealth Delivery System Reform Trust Fund established in section 2SSSS of chapter 29
4 of the General Laws to the comptroller for deposit in the General Fund to reimburse the
5 commonwealth for Medicaid-related expenses incurred in fiscal year 2022 as certified by the
6 secretary of health and human services.

Other Post-Employment Benefits Liability

1 SECTION 53. (a) Notwithstanding any general or special law to the contrary, the
2 unexpended balances in items 0699-0015 and 0699-9100 of section 2 shall be deposited into the
3 State Retiree Benefits Trust Fund established in section 24 of chapter 32A of the General Laws
4 before the certification of the fiscal year 2022 consolidated net surplus under section 5C of
5 chapter 29 of the General Laws. The amount deposited shall be an amount equal to 10 per cent of
6 all payments received by the commonwealth in fiscal year 2022 under the master settlement
7 agreement in Commonwealth of Massachusetts v. Philip Morris, Inc. et al., Middlesex Superior
8 Court, No. 95-7378; provided, however, that if in fiscal year 2022 the unexpended balances of
9 said items 0699-0015 and 0699-9100 of said section 2 are less than 10 per cent of all payments
10 received by the commonwealth in fiscal year 2022 under the master settlement agreement
11 payments, an amount equal to the difference shall be transferred to the State Retiree Benefits
12 Trust Fund from payments received by the commonwealth under the master settlement
13 agreement.

14 (b) Notwithstanding any general or special law to the contrary, the payment percentage
15 set forth in section 152 of chapter 68 of the acts of 2011 shall not apply in fiscal year 2022.

Pension Cost of Living Adjustment

SECTION 54. Notwithstanding any general or special law to the contrary, the amounts transferred pursuant to subdivision (1) of section 22C of chapter 32 of the General Laws shall be made available for the Commonwealth's Pension Liability Fund established in section 22 of said chapter 32. The amounts transferred pursuant to said subdivision (1) of said section 22C of said chapter 32 shall meet the commonwealth's obligations pursuant to said section 22C of said chapter 32, including retirement benefits payable by the state employees' retirement system and the state teachers' retirement system, for: (i) the costs associated with a 3 per cent cost-of-living adjustment pursuant to section 102 of said chapter 32; (ii) the reimbursement of local retirement systems for previously authorized cost-of-living adjustments pursuant to said section 102 of said chapter 32; and (iii) the costs of increased survivor benefits pursuant to chapter 389 of the acts of 1984. The state board of retirement and each city, town, county and district shall verify these costs, subject to rules that shall be adopted by the state treasurer. The state treasurer may make payments upon a transfer of funds to reimburse certain cities and towns for pensions of retired teachers, including any other obligation that the commonwealth has assumed on behalf of a retirement system other than the state employees' retirement system or the state teachers' retirement 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 the distribution of money from the Commonwealth's Pension Liability Fund and any distribution, and the payments for which any distribution is required, shall be detailed in a written report prepared quarterly by the secretary of administration and finance and submitted to 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

23 payment is actually to be made. If the amount transferred pursuant to said subdivision (1) of said
24 section 22C of said chapter 32 exceeds the amount necessary to adequately fund the annual
25 pension obligations, the excess amount shall be credited to the Pension Reserves Investment
26 Trust Fund established in subdivision (8) of said section 22 of said chapter 32 to reduce the
27 unfunded pension liability of the commonwealth.

Expanded Medicare Savings Program

1 SECTION 55. Notwithstanding any general or special law to the contrary, the secretary
2 of administration and finance, in consultation with the secretary of health and human services,
3 may transfer not more than a total of \$12,800,000 from the prescription advantage program in
4 item 9110-1455 of section 2 and the Health Safety Net Trust Fund established in section 66 of
5 chapter 118E of the General Laws in fiscal year 2022 to support the Medicare Savings or
6 Medicare Buy-In programs established in section 25A of said chapter 118E. Not less than 45
7 days before any such transfer, the secretary of health and human services shall certify to the
8 senate and house committees on ways and means, in writing, the amount to be transferred and an
9 explanation of the amount of expected savings to those programs resulting from the transfer.

Health Safety Net Administration

1 SECTION 56. Notwithstanding any general or special law to the contrary, payments from
2 the Health Safety Net Trust Fund established in section 66 of chapter 118E of the General Laws
3 may be made either as safety net care payments under the commonwealth's waiver pursuant to
4 section 1115 of the federal Social Security Act, 42 U.S.C. 1315, or as an adjustment to service
5 rate payments under Titles XIX and XXI of said Social Security Act or a combination of both.
6 Other federally permissible funding mechanisms available for certain hospitals, as defined by
7 regulations of the executive office of health and human services, may be used to reimburse up to

8 \$70,000,000 of uncompensated care pursuant to said section 66 and section 69 of said chapter
9 118E using sources distinct from the funding made available to the Health Safety Net Trust
10 Fund.

Initial Gross Payments to Qualifying Acute Care Hospitals

1 SECTION 57. Notwithstanding any general or special law to the contrary, not later than
2 October 1, 2021 and without further appropriation, the comptroller shall transfer from the
3 General Fund to the Health Safety Net Trust Fund established in section 66 of chapter 118E of
4 the General Laws the greater of \$45,000,000 or 1/12 of the total expenditures to hospitals and
5 community health centers required pursuant to this act, for the purposes of making initial gross
6 payments to qualifying acute care hospitals for the hospital fiscal year beginning October 1,
7 2021. The payments shall be made to hospitals before, and in anticipation of, the payment by
8 hospitals of their gross liability to the Health Safety Net Trust Fund. Not later than June 30,
9 2022, the comptroller shall transfer from the Health Safety Net Trust Fund to the General Fund
10 the amount of the transfer authorized by this section and any allocation of that amount as
11 certified by the director of the health safety net office.

Inspector General's Health Care Audits

1 SECTION 58. Notwithstanding any general or special law to the contrary, in hospital
2 fiscal year 2022, 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 all hospitals including, but not limited to, the
6 care of the uninsured and the resulting free charges. The unit shall also study and review the
7 Medicaid program under said chapter 118E including, but not limited to, reviewing the

8 program's eligibility requirements, utilization, claims administration and compliance with
9 federal mandates. The inspector general shall submit a report to the senate and house committees
10 on ways and means on the results of the audits and any other completed analyses not later than
11 March 1, 2022.

Nursing Facility Base Year

1 SECTION 59. Notwithstanding any general or special law to the contrary, nursing facility
2 rates effective on October 1, 2021 under section 13D of chapter 118E of the General Laws may
3 be developed using the costs of calendar year 2019 or any subsequent year that the secretary of
4 health and human services may select in the secretary's discretion.

Transfers between Health Funds

1 SECTION 60. (a) Notwithstanding any general or special law to the contrary, the
2 executive office for administration and finance may transfer up to \$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 required from the Commonwealth Care Trust Fund to the Health Safety
7 Net Trust Fund under subsection (b) of section 189 of chapter 149 of the General Laws shall not
8 apply in fiscal year 2022.

Child and Dependent Related Tax Credits and Taxation of Pass-Through Entities Effective Date

1 SECTION 61. Sections 11 and 14 of this act and chapter 63D of the General Laws shall
2 apply for taxable years beginning on and after January 1, 2021.

Film Tax Credit Reform Effective Date

1 SECTION 62. Sections 12, 13, 15, 16 and 44 shall take effect for taxable years beginning
2 on or after January 1, 2022.

Effective Date

1 SECTION 63. Except as otherwise provided, this act shall take effect on July 1, 2021.