

1 **SECTION 4.** Section 15 of chapter 6C of the General Laws, as appearing in the 2014 Official
2 Edition, is hereby amended by inserting after the word "expenditures", in line 12, the following
3 words:- , unless used as the state match to federal funding for transportation projects; provided,
4 however, that the department shall report annually, on or before February 1, to the house and
5 senate chairs of the joint committee on transportation, on the following: (i) the amount of capital
6 expenditures used as the state match to federally-eligible capital projects; (ii) the total number of
7 department employee salaries included in capital expenditures, including a breakdown by
8 division of the position titles and accompanying salaries; (iii) the total number of employees of
9 the division of highways assigned to capital projects; (iv) a schedule of transportation capital
10 projects where employee salaries are included in capital expenditures; (v) the status of said
11 projects; (vi) any projected cost savings; and (vii) the impact of including department employee
12 salaries in capital expenditures on the ability of the division of highways to plan, design,
13 construct and complete transportation capital projects.

14 **SECTION 5.** Section 20 of said chapter 6C, as so appearing, is hereby amended by striking out,
15 in line 22, the figure "\$5,000" and inserting in place thereof the following figure:- \$100,000.

16 **SECTION 6.** Section 35 of chapter 7C of the General Laws, as so appearing, is hereby amended
17 by striking out, in lines 11 and 12, the words "a term not exceeding 10 years" and inserting in
18 place thereof the following words:- an initial term not exceeding 10 years with two 5-year
19 extensions.

20 **SECTION 7.** Section 35A of said chapter 7C, as so appearing, is hereby amended by striking
21 out subsection (b).

22 **SECTION 8.** Section 66 of chapter 10 of the General Laws, as so appearing, is hereby amended
23 by striking out, in line 25, the word "abuse" and inserting in place thereof the following word:-
24 addiction.

25 **SECTION 9.** Said chapter 10 is hereby further amended by inserting after section 35DDD,
26 inserted by section 6 of chapter 121 of the acts of 2016, the following section:-

27 Section 35EEE. There shall be established and set up on the books of the commonwealth a
28 separate expendable trust, to be known as the Commonwealth Facility Trust for Energy
29 Efficiency, hereinafter in this section referred to as the trust. There shall be credited to the trust:
30 (i) amounts paid by agencies having completed energy or water efficiency projects funded at
31 least in part by monies disbursed from the trust; (ii) any monies received by the commonwealth
32 from persons or governmental, quasi-governmental or non-governmental entities as rebates,
33 credits, securities, grants, or the like as a result of enhancing energy efficiency and utilizing
34 renewable energy applications in facility projects funded at least in part by monies disbursed
35 from the trust; and (iii) any appropriations, bond proceeds, or other monies authorized by the
36 general court and specifically designated to be credited thereto. The comptroller shall disburse
37 amounts in the trust at the direction of the secretary of administration and finance, in consultation

38 with the commissioner of the division of capital asset management and maintenance, without
39 further appropriation, for the purpose of funding certain small and medium energy and water
40 efficiency projects at state facilities identified by the division of capital asset management and
41 maintenance. The secretary of administration and finance or the commissioner of the division of
42 capital asset management and maintenance may require agencies to agree to repayment terms,
43 including without limitation payment of administrative fees, as a condition of receipt of monies
44 from the trust. All monies received from non-governmental parties by the division of capital
45 asset management and maintenance under this section shall be by check made payable to the
46 commonwealth of Massachusetts and deposited in the trust by the division of capital asset
47 management and maintenance. Amounts credited to the trust shall not be subject to further
48 appropriation. Money remaining in the trust at the close of a fiscal year shall not revert to the
49 General Fund and shall be available for expenditure in subsequent fiscal years.

50 **SECTION 10.** Section 18 of chapter 17 of the General Laws, as appearing in the 2014 Official
51 Edition, is hereby amended by striking out, in line 1, the word “abuse” and inserting in place
52 thereof the following word:- addiction.

53 **SECTION 11.** Section 18A of said chapter 17, as so appearing, is hereby amended by striking
54 out, in line 11, the word “abuse” and inserting in place thereof the following word:- addiction.

55 **SECTION 12.** Said section 18A of said chapter 17, as so appearing, is hereby further amended
56 by striking out, in line 16, the word “abuse” and inserting in place thereof the following word:-
57 addiction.

58 **SECTION 13.** Section 29 of chapter 23G of the General Laws, as so appearing, is hereby
59 amended by striking out, in lines 8 and 9, the words “, \$200,000,000 of which shall be for the
60 exclusive use of the Devens project, so-called” and inserting in place thereof the following
61 words:- ; provided, further, that on or before July 1 of each year, the Agency shall report on the
62 allocation of Agency debt obligations for its corporate purposes for each fiscal year starting on
63 July 1. A copy of the allocation report shall be filed with the clerks of the house and senate.

64 **SECTION 14.** Section 68 of chapter 23K of the General Laws, as so appearing, is hereby
65 amended by striking out, in line 63, the word “abuse” and inserting in place thereof the following
66 word:- addiction.

67 **SECTION 15.** Section 14 of chapter 25A of the General Laws, as so appearing, is hereby
68 amended by striking out, in lines 1 and 2, the words "or local governmental body" and inserting
69 in place thereof the following words:- , local governmental body or the judiciary.

70 **SECTION 16.** Said section 14 of said chapter 25A, as so appearing, is hereby further amended
71 by striking out, in line 9, the words "or body" and inserting in place thereof the following
72 words:- , body or the judiciary.

73 **SECTION 17.** Said section 14 of said chapter 25A, as so appearing, is hereby further amended
74 by striking out, in line 14, the word "or local governmental body" and inserting in place thereof
75 the following words:- , local governmental body or the judiciary.

76 **SECTION 18.** Section 2JJ of chapter 29 of the General Laws, as so appearing, is hereby
77 amended by striking out, in line 8, the words “child care organizations” and inserting in place
78 thereof the following words:- and for profit child care organizations that primarily serve high
79 needs children. Said grants shall be.

80 **SECTION 19.** Said section 2JJ of said chapter 29, as so appearing, is hereby further amended by
81 adding the following sentence:- For the purposes of this section, the term “high needs children”
82 shall mean children who have 2 or more risk factors linked to poor school and life outcomes as
83 determined by the commissioner of early education and care.

84 **SECTION 20.** Said chapter 29 is hereby further amended by inserting after section 2VVVV,
85 inserted by section 41 of chapter 133 of the acts of 2016, the following section:-

86 Section 2WWWW. (a) There shall be a Non-Acute Care Hospital Reimbursement Trust Fund to
87 be administered by the secretary of health and human services. There shall be credited to the
88 fund: (1) all revenues generated from the assessment under subsection (b) of section 67 of
89 chapter 118E; (2) an amount equal to any federal financial participation revenues claimed and
90 received by the commonwealth for eligible expenditures made from the fund; (3) any revenue
91 from appropriations or other money authorized by the general court and specifically designated
92 to be credited to the fund; and (4) interest earned on any money in the fund. Amounts credited to
93 the fund shall be expended without further appropriation.

94 (b) Money in the fund shall be expended for Medicaid payments for: (1) non-public hospitals
95 licensed by the department of public health under section 51 of chapter 111, but not defined as
96 acute-care hospitals under section 25B of said chapter 111; or (2) non-public hospitals licensed
97 as inpatient facilities by the department of mental health under section 19 of chapter 19 and
98 regulations promulgated thereunder, but not categorized as Class VII licensees under said
99 regulations.

100 (c) The secretary of health and human services shall expend an amount no less than the sum of
101 the assessment revenue described in clause (1) of subsection (a) and the federal financial
102 participation revenues described in clause (2) of subsection (a). Payments shall be in addition to
103 payments and rates of payment in effect as of March 1, 2017 and shall be established by the
104 executive office of health and human services in a manner consistent with the requirements and
105 conditions of federal financial participation under 42 U.S.C. section 1396b(w) and 42 C.F.R.
106 section 433.68, including the prohibitions against hold harmless features as defined under 42
107 U.S.C. section 1396b(w)(4) and 42 C.F.R. section 433.68(f) and shall be made only under
108 federally-approved payment methods and consistent with federal funding requirements and all
109 federal payment limits as determined by the secretary of health and human services. Federal
110 financial participation shall be sought in a manner that achieves the maximum amount of federal
111 revenue such that the assessment amount equals the state share of the qualifying Medicaid
112 hospital payments related to this section.

113 (d) The schedule of payment amounts to be established and distributed by the executive office of
114 health and human services under this section shall be developed: (1) in a manner determined to
115 promote the provider capacity, access, and utilization management needs of the MassHealth

116 program, as those needs are determined by the secretary of health and human services; (2) in a
117 manner that may consider the cost of services delivered by providers for which the providers are
118 not fully reimbursed or otherwise compensated, including, but not limited to, inpatient,
119 outpatient, and physician bad debt, free care, and services delivered in good faith reliance on
120 authorization; (3) in a manner that may consider existing Medicaid reimbursement rates above
121 base rates, including but not limited to those provided to chronic disease rehabilitation hospitals
122 located in the commonwealth that serve solely children and adolescents; and (4) in consultation
123 with trade organizations representing rehabilitation hospital providers, chronic care hospital
124 providers, and psychiatric hospital providers in the development and implementation of the
125 payments. In order to accommodate timing discrepancies between the receipt of revenue and
126 related expenditures, the comptroller may certify for payment amounts not to exceed the most
127 recent revenue estimates as certified by the secretary of health and human services to be
128 transferred, credited, or deposited under this section. Money remaining in the fund at the end of a
129 fiscal year shall not revert to the General Fund and shall be available for expenditure in
130 subsequent fiscal years.

131 (e) Not later than the close of each hospital fiscal year, the executive office of health and human
132 services shall submit to the chairs of the house and senate committees on ways and means a
133 detailed accounting of all money transferred, credited or deposited into and from the fund, as
134 well as the reasons for any unspent amount.

135 **SECTION 21.** Said chapter 29 is hereby further amended by striking out section 5B, as
136 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

137 Section 5B. The secretary of administration and finance, with the approval of the governor, shall
138 on or before October 15 of every year, prepare estimates of budgeted revenues which in the
139 secretary's judgment will be available for the current year. In making such estimate the secretary
140 shall take into account existing taxes, the probable economic growth within the state, anticipated
141 federal fund receipts, the anticipated growth in wages and salaries, departmental and other
142 revenue based on existing laws and amounts available to be transferred into budgetary funds.
143 Such estimates shall be delivered to the house and senate committees on ways and means and
144 shall be made available to the general public in a conspicuous manner on the commonwealth's
145 official website within 14 days of submission of such revisions to the governor. The secretary
146 shall accompany any revision of previous estimates with explanations of any changes in the
147 secretary's estimates for specific sources of revenue.

148 The commissioner of revenue shall annually prepare and present with the governor's proposed
149 budget actual or updated estimates of tax expenditures which occurred during the preceding
150 fiscal year, based on the best available information, and estimates of tax expenditures which in
151 his judgment will occur during the current fiscal year and the ensuing fiscal year. Such estimates
152 of tax expenditures shall be prepared to facilitate a comparison of increases or decreases from
153 actual or estimated tax expenditures of the preceding fiscal year to the estimates of tax
154 expenditures for the current fiscal year and to the ensuing fiscal year. Such estimates shall also
155 compare actual or updated estimates of tax expenditures during the preceding fiscal year, based
156 on the best available information, to estimates previously presented for that fiscal year by the
157 commissioner of revenue under this paragraph. The commissioner shall identify and analyze

158 reasons for updates in estimates or for significant discrepancies identified under the preceding
159 sentence.

160 On or before January 15, the secretary of administration and finance shall meet with the house
161 and senate committees on ways and means and shall jointly develop a consensus tax revenue
162 forecast for the budget for the ensuing fiscal year which shall be agreed to by the secretary and
163 said committees. In developing such a consensus tax revenue forecast, the secretary and said
164 committees, or subcommittees of said committees, may hold joint hearings on the economy of
165 the commonwealth and its impact on tax revenue forecasts; provided, however, that in the first
166 year of the term of office of a governor who has not served in the preceding year, said parties
167 shall agree to the consensus tax revenue forecast not later than January 31 of said year. Said
168 consensus tax estimate shall be net of the amount necessary to transfer, from the General Fund to
169 the Commonwealth's Pension Liability Fund, to amortize the unfunded liability of the system
170 according to the schedule established under paragraph (1) of section 22C of chapter 32, and of
171 the amounts transferred to the Massachusetts Bay Transportation Authority State and Local
172 Contribution Fund under section 35T of chapter 10, and to the School Modernization and
173 Reconstruction Trust Fund under section 35BB of chapter 10. Said consensus tax estimate shall
174 also include an estimate of taxes collected under chapter 62 for capital gains income, as defined
175 therein, and shall be net of the amount necessary to transfer, from the General Fund to the
176 Commonwealth Stabilization Fund, 1/2 of the amount by which the estimate of capital gains
177 taxes exceeds \$1,168,790,736. For fiscal year 2019 and later fiscal years, the threshold
178 established in the preceding sentence shall be adjusted annually to reflect the average annual rate
179 of growth in United States gross domestic product over the preceding 5 years based on the most
180 recently available data published by the Bureau of Economic Analysis in the United States
181 Department of Commerce. The consensus tax revenue forecast shall be included in a joint
182 resolution and placed before the members of the general court for their consideration. The joint
183 resolution, if passed by both branches of the general court, shall establish the maximum amount
184 of tax revenue which may be considered for the general appropriation act for the ensuing fiscal
185 year.

186 Not later than March 31 of the fiscal year for which the consensus revenue estimate was
187 established, the comptroller shall transfer the excess capital gains tax amount described in the
188 fourth sentence of the preceding paragraph from the General Fund to the Commonwealth
189 Stabilization Fund. Any transfer under this paragraph shall be made by the comptroller in
190 accordance with a transfer schedule to be developed by the comptroller, after consulting with the
191 secretary of administration and finance and the state treasurer. The schedule shall provide for
192 transfers in increments considered appropriate to meet the cash flow needs of the commonwealth
193 and all transfers under the schedule shall be completed not later than March 31 of that fiscal year.

194 **SECTION 22.** Section 1 of chapter 32 of the General Laws, as so appearing, is hereby amended
195 by inserting after the word "system", in line 574, the following words:- , and the Massachusetts
196 Bay Transportation Authority Retirement Fund shall be deemed to be a system.

197 **SECTION 23.** Section 3 of said chapter 32, as so appearing, is hereby amended by inserting
198 after the word "unit", in line 915, the first time it appears, the following words:- ; provided, that

199 if the commonwealth is the first governmental unit, any payments received shall be credited to
200 the General Fund.

201 **SECTION 24.** Section 7 of said chapter 32, as so appearing, is hereby amended by inserting
202 after the word "unit", in line 224, the following words:- ; provided, that if the commonwealth is
203 the first governmental unit, any payments received shall be credited to the General Fund.

204 **SECTION 25.** Section 22 of said chapter 32, as so appearing, is hereby amended by inserting
205 after the word "fund", in line 371, the following words:- or to the General Fund, as otherwise
206 provided in said sections 3 and 7.

207 **SECTION 26.** Subdivision (1) of section 22C of said chapter 32, as so appearing, is hereby
208 amended by striking out the third paragraph.

209 **SECTION 27.** Section 25 of chapter 59 of the General Laws, as amended by section 133 of
210 chapter 218 of the acts of 2016, is hereby further amended by striking out the second sentence
211 and inserting in place thereof the following sentence:- The overlay account may be used only for
212 avoiding fractional divisions of the amount to be assessed, for abatements granted on account of
213 property assessed for any fiscal year and for any interest payable on such abatements under
214 section 64 or 69 of this chapter.

215 **SECTION 28.** Section 6 of chapter 62 of the General Laws, as appearing in the 2014 Official
216 Edition, is hereby amended by striking out subsection (h) and inserting in place thereof the
217 following subsection:-

218 (h) (1) A taxpayer shall be allowed a credit against the taxes imposed by this chapter if such
219 person qualified for and claimed the earned income credit, so called, allowed under the
220 provisions of section 32 of the Code, as amended and in effect for the taxable year. With respect
221 to a person who is a nonresident for part of the taxable year, the credit shall be limited to 23 per
222 cent of the federal credit multiplied by a fraction, the numerator of which shall be the number of
223 days in the taxable year the person resided in Massachusetts and the denominator of which shall
224 be the number of days in the taxable year. Persons who are nonresidents for the entirety of the
225 taxable year shall not be allowed the credit. The credit allowed by this subsection shall equal 23
226 per cent of the federal credit received by the taxpayer for the taxable year. If other credits
227 allowed under this section are utilized by the taxpayer for the taxable year, the credit afforded by
228 this subsection shall be applied last. If the amount of the credit allowed hereunder exceeds the
229 taxpayer's liability, the commissioner shall treat such excess as an overpayment and shall pay the
230 taxpayer the amount of such excess, without interest.

231 (2) For purposes of the credit under this subsection, a married taxpayer shall satisfy the joint
232 filing requirement under the provisions of section 32 of the Code if the taxpayer files an income
233 tax return using a filing status of married filing separately and the taxpayer: (i) is living apart
234 from the taxpayer's spouse at the time the taxpayer files the tax return; (ii) is unable to file a joint
235 return because the taxpayer is a victim of domestic abuse; and (iii) indicates on the taxpayer's
236 income tax return that the taxpayer meets the criteria under (i) and (ii).

237 **SECTION 29.** Said section 6 of said chapter 62 of the General Laws, as so appearing, is hereby
238 further amended by adding the following subsection:-

239 (u)(1) A partnership, limited liability corporation, or other legal entity engaged in business in the
240 commonwealth that: (a) is not a business corporation subject to the excise under chapter 63, (b)
241 employs not more than 100 employees and (c) qualifies for and claims the federal Work
242 Opportunity Credit allowed under the provisions of section 51 of the Code, as amended and in
243 effect for the taxable year, for the hiring of 1 or more qualified veterans, shall be allowed a credit
244 equal to \$2,000 for each qualified veteran hired by the partnership, limited liability corporation,
245 or other legal entity. For purposes of this section, the term "qualified veteran" shall have the
246 same meaning as under section 51(d)(3) of the Code.

247 (2) To be eligible for a credit under this section, (a) the primary place of employment of the
248 qualified veteran must be in the commonwealth, and (b) on or before the day an individual
249 begins work, a business must have obtained the applicable certification from the department of
250 career services or any successor agency that the individual is a qualified veteran.

251 (3) The credit under this section shall be attributed on a pro rata basis to the owners, partners or
252 members of the legal entity entitled to the credit under this section, and shall be allowed as a
253 credit against the tax due under this chapter of such owners, partners or members, in a manner
254 determined by the commissioner.

255 (4) A business that is eligible for and claims the credit allowed under this section in a taxable
256 year with respect to a qualified veteran shall be eligible for a second credit of \$2,000 in the
257 subsequent taxable year with respect to such qualified veteran, subject to certification of
258 continued employment during the subsequent taxable year in the manner required by the
259 commissioner. Any credit allowed under this section shall not be transferable or refundable.
260 Any amount of the credit allowed by this section that exceeds the tax due for a taxable year may
261 be carried forward to any of the 3 subsequent taxable years.

262 **SECTION 30.** Section 2 of chapter 62C of the General Laws, as so appearing, is hereby
263 amended by inserting after the word "thirty-eight" in line 5, the following words:- ; the
264 employer contribution to health care established by chapter 118J.

265 **SECTION 31.** Section 8 of said chapter 62C, as so appearing, is hereby amended by striking
266 out, in lines 9 and 10, the words "and state in such report the amount of such income so paid by
267 it" and inserting in place thereof the following words:- ; provided, however, that the
268 commissioner may require additional reporting requirements that differ from those required by
269 the federal government under the Code. The report shall state the amount of such income so paid
270 by such payor.

271 **SECTION 32.** Said chapter 62C is hereby further amended by inserting after section 16A the
272 following section:-

273 Section 16B. (a) As used in this section, the following words shall, unless the context otherwise
274 requires, have the following meanings:-

275 “Third party payment processor”, any person or entity engaged in the business of remitting
276 payments to vendors or operators under chapters 64G, 64H, 64I, or 64L, in association with
277 credit card, debit card, or similar payment arrangements that compensate the vendor or operator
278 in transactions subject to the excise under said chapters.

279 "Vendor or operator", a business, with a number of employees to be determined by the
280 commissioner, that is required to file a return under section 16.

281 (b) The commissioner shall promulgate regulations in accordance with section 2 of chapter 30A,
282 including the requirements that a public hearing be held and that a small business impact
283 statement be filed, to implement methods to effectuate accelerated sales tax remittance, identify
284 noncompliant vendors, operators, and third party payment processors, and ensure that the excise
285 under chapter 64G, 64H, 64I or 64L is collected and remitted. The regulations shall ensure, at a
286 minimum, that: (i) any vendor or operator, when seeking payments from or through a third party
287 payment processor, separately identifies tax amounts charged in association with the excise
288 under said chapter 64G, 64H, 64I or 64L and non-tax amounts for which payment is sought; (ii)
289 any third party payment processor, upon receiving a request for payment from a vendor or
290 operator, shall directly pay the identified tax portion of such request to the commissioner, at
291 substantially the same time that any non-tax balance is paid to the vendor or operator, the
292 frequency of which shall be determined by the commissioner; (iii) third party payment
293 processors report total payments made to the commissioner on a monthly return, that said return
294 shall identify each vendor or operator to whom payments were made during the month as well as
295 the amount of tax paid to the commissioner during the month in association with transactions
296 with each such vendor or operator; and (iv) third party payment processors report, on a monthly
297 basis, to each vendor or operator with whom they conduct business, the total tax remitted to the
298 commissioner with respect to transactions of the particular vendor or operator during the
299 monthly period. In developing the regulations, the commissioner shall consider the impact of the
300 implementation of the methods described in this subsection, including, but not limited to,
301 consideration of the following: (i) established industry practices; (ii) technological feasibility;
302 (iii) financial impacts on consumers and businesses; (iv) the fiscal impact on the commonwealth;
303 (v) relevant federal or state laws and regulations; and (vi) limitations on applicability to mobile
304 telecommunications services, as defined by section 1 of chapter 64H, and telecommunications
305 services, as defined by said section 1 of said chapter 64H.

306 (c) Tax amounts paid to the commissioner by a third party payment processor in association
307 with the processing of transactions of a particular vendor or operator during the month shall be
308 available as a credit to the vendor or operator in the filing of returns showing tax due under
309 chapter 64G, 64H, 64I or 64L, as applicable.

310 **SECTION 33.** Chapter 63 of the General Laws is hereby amended by inserting after section
311 38FF the following section:-

312 Section 38GG. (a) A business corporation with not more than 100 employees that qualifies for
313 and claims the Work Opportunity Credit allowed under section 51 of the Code, as amended and
314 in effect for the taxable year, for the hiring of 1 or more qualified veterans in Massachusetts,

315 shall be allowed a credit against its excise due under this chapter in an amount equal to \$2,000
316 for each qualified veteran hired by the business corporation. For purposes of this section, the
317 term "qualified veteran" shall have the same meaning as under section 51(d)(3) of the Code.

318 (b) To be eligible for a credit under this section: (1) the primary place of employment of the
319 qualified veteran must be in the commonwealth, and (2) on or before the day an individual
320 begins work, a business corporation must have obtained the applicable certification from the
321 department of career services or any successor agency that the individual is a qualified veteran.

322 (c) In the case of a business corporation that is subject to a minimum excise under this chapter,
323 the amount of the credit allowed by this section shall not reduce the excise to an amount less than
324 such minimum excise.

325 (d) A business corporation that is eligible for and claims the credit allowed under this section in
326 a taxable year with respect to a qualified veteran shall be eligible for a second credit of \$2,000 in
327 the subsequent taxable year with respect to such qualified veteran, subject to certification of
328 continued employment during the subsequent taxable year in the manner required by the
329 commissioner. Any credit allowed under this section shall not be transferable or refundable. Any
330 amount of the credit allowed by this section that exceeds the tax due for a taxable year may be
331 carried forward to any of the 3 subsequent taxable years.

332 **SECTION 34.** Chapter 75 of the General Laws is hereby amended by inserting after section 45B
333 the following section:-

334 Section 45C. (a) There shall be established and set up on the books of the commonwealth an
335 Innovation Voucher Program Fund into which shall be credited any appropriations designated by
336 the general court to be credited to the fund and any monies generated for the fund through
337 corporations or nonprofit entities. The fund shall be administered by the Massachusetts
338 Development Finance Agency established in chapter 23G, hereinafter referred to as "the
339 Agency", which shall make expenditures from the fund without further appropriation to provide
340 for an investment through a voucher program to small corporations and startup companies for
341 cost sharing use of core facilities at the University of Massachusetts to be administered by the
342 Agency. The Agency shall issue regulations to establish guidelines and eligibility criteria for
343 participating companies. Vouchers shall provide the cost of hourly or daily use or per unit rate
344 of the core facilities. The vouchers shall be used to advance the goals of job growth creation,
345 innovation and economic development which may include, but shall not be limited to: the
346 construction of prototypes, testing, and market research. The Agency's regulations shall include
347 eligibility requirements for participating companies; provided, however, that: (1) eligible
348 companies with the full time equivalent of 10 employees or less may receive a voucher that
349 covers up to 75 per cent of the cost of the rate; (2) eligible companies with the full time
350 equivalent of 11 to 50 employees may receive a voucher for up to 50 per cent of the cost of the
351 rate, and; (3) companies with 51 or more employees shall not be eligible for the voucher
352 program. Vouchers shall not exceed more than 75 per cent of the total cost of the hourly or daily
353 use, or per unit rate, of core facilities and shall not exceed \$75,000 per year for each individual
354 company. The regulations shall lay out a process by which the University of Massachusetts
355 campuses shall seek quarterly reimbursements from the Agency for the vouchers. For the

356 purposes of this section “core facilities” shall be research based hardware and software that are
357 available at a daily or hourly rate or per unit rate for use by partners of the University of
358 Massachusetts.

359 (b) The Agency shall annually file an annual report with the house and senate chairs of the joint
360 committee on higher education and with the clerks of the house of representatives and senate
361 detailing the vouchers awarded under this section not later than March 1.

362 **SECTION 35.** Subsection (a) of section 17C of chapter 90 of the General Laws, as appearing in
363 section 193 of chapter 218 of the acts of 2016, is hereby amended by striking out the words “on
364 any roadway inside a thickly settled or business district in the city or town on any way that is not
365 a state highway” and inserting in place thereof the following words:- on all roadways inside
366 thickly settled or business districts in the city or town that are not state highways.

367 **SECTION 36.** Subsection (a) of section 18B of said chapter 90, as inserted by section 194 of
368 said chapter 218 of the acts of 2016, is hereby amended by striking out the word “on” and
369 inserting in place thereof the following words:- subject to section 2 of chapter 85.

370 **SECTION 37.** Section 7 of chapter 94C of the General Laws, as appearing in the 2014 Official
371 Edition, is further amended by adding the following subsection:-

372 (i) Every person with a principal place of business located in the commonwealth who is in the
373 business of manufacturing or distributing any controlled substances, but at no time takes physical
374 possession of such substances, shall upon payment of a fee, the amount of which shall be
375 determined annually by the secretary of administration and finance under the provision of section
376 3B of chapter 7, register with the commissioner of public health, in accordance with the
377 department’s regulations, said registration to be effective for 1 year from the date of issuance.

378 **SECTION 38.** Subsection (d^{1/2}) of section 18 of said chapter 94C, as so appearing, is hereby
379 amended by adding the following paragraph:-

380 Nothing in this subsection shall be interpreted to prohibit a retail pharmacy operating within the
381 commonwealth from filling prescriptions for a narcotic substance contained in schedule II of
382 section 3 of this chapter for patients admitted to a long-term care facility in Maine or a state
383 contiguous with the commonwealth, provided, however, that:

384 (1) the pharmacy is licensed for retail by the commonwealth and, if applicable, registered with
385 the appropriate regulatory authorities in the state from which the prescription is received and the
386 United States Drug Enforcement Administration, as applicable, for the dispensing of controlled
387 substances; and

388 (2) the medications are delivered directly to the long-term care facility by a courier employed or
389 contracted by the pharmacy.

390 **SECTION 39.** Section 21 of said chapter 94C, as so appearing, is hereby amended by striking
391 out, in line 23, the word “abuse” and inserting in place thereof the following word:- addiction.

392 **SECTION 40.** Chapter 111 of the General Laws is hereby amended by inserting after section
393 51J the following section:-

394 Section 51K. (a) For the purposes of this section, "home health agency" shall mean an agency
395 or organization that provides skilled nursing services and other therapeutic services in a patient's
396 home, with supervision of these services provided by a physician or registered nurse. For
397 purposes of this section, "home health agency" shall not include a home health agency operated
398 by the federal government or the commonwealth.

399 (b) Unless otherwise expressly permitted by the department, no person or entity shall provide
400 home health services, use the words "home health" to describe its services, or establish, maintain,
401 operate, or hold itself out as a home health agency without a home health agency license issued
402 by the department.

403 (c) The department shall issue for a term of 3 years and renew for a like term a license to
404 maintain a home health agency to any organization it considers responsible and suitable to
405 maintain such an agency. Home health agency licenses shall be subject to suspension,
406 revocation, or refusal to renew for cause. Any fee for original application and renewal of the
407 license shall be established pursuant to section 3B of chapter 7.

408 (d) The department may impose a fine of up to \$10,000 on anyone who advertises, announces,
409 establishes, maintains, or has an interest in an unlicensed home health agency, or a licensed
410 home health agency that violates any provision of this section or any rule or regulation
411 promulgated thereunder. Each day during which such failure or refusal to comply continues
412 shall constitute a separate offense. The department may conduct surveys and investigations to
413 enforce compliance with this section and rules and regulations promulgated thereunder.

414 (e) A home health agency certified for participation in Medicare or Medicaid shall be deemed to
415 meet the requirements of the original licensure application, and the department may approve
416 such an application upon a finding of responsibility, suitability, and other licensure requirements
417 as determined by the department. Nothing in this subsection shall be construed to limit the
418 authority of the department to suspend, revoke, or refuse to renew a license, to require a fee, to
419 impose a fine, or to conduct surveys and investigations pursuant to subsection (c) of this section.

420 (f) The department shall promulgate rules and regulations to implement this section.

421 **SECTION 41.** The last paragraph of subsection (a) of section 222 of said chapter 111 of the
422 General Laws, inserted by section 33 of chapter 52 of the acts of 2016, is hereby amended by
423 striking out, in the first sentence, the word "abuse" and inserting in place thereof the following
424 word:- addiction.

425 **SECTION 42.** Said chapter 111 is hereby further amended by adding the following section:-

426 Section 237. The commissioner shall collect, record, and analyze data and assemble and
427 maintain data systems necessary to analyze population health trends, with priority given to fatal
428 and nonfatal opiate overdoses.

429 The commissioner may identify and determine additional priorities for the reduction of morbidity
430 and mortality in the commonwealth.

431 The center for health information analysis shall provide, upon request from the commissioner,
432 information necessary to conduct such examinations, provided that the provision of such
433 information is consistent with federal and state law. The commissioner may request from any
434 office or agency within the executive or judicial branch, and any office may provide, information
435 necessary to conduct examinations, provided that the provision of such information is consistent
436 with federal and state law.

437 The commissioner shall develop policies and procedures for the governance of such data and
438 systems, which shall include provisions for confidentiality and security. Information or data
439 provided or accessed under this section shall be confidential, shall not be used to identify any
440 individual, and shall be used solely for the conduct of examinations pursuant to this section.
441 Such information or data shall be exempt from disclosure of public records under section 10 of
442 chapter 66 and shall not be subject to subpoena or discovery, or admissible as evidence in any
443 action of any kind in any court or before any other tribunal, board, agency, or person. All
444 resulting reports shall provide data in an aggregate and de-identified format.

445 The commissioner shall, not less than biannually, prepare and submit a report on priority public
446 health trends. The report, which shall be publicly available, shall be filed with clerks of the
447 senate and house of representatives, the house and senate chairs of the joint committee on mental
448 health, substance use and recovery, the house and senate chairs of the joint committee on public
449 health, and the house and senate chairs of the joint committee on health care financing.

450 The commissioner may promulgate regulations to implement the provisions of this section.

451 **SECTION 43.** Section 12E1/2 of chapter 112 of the General Laws, as appearing in the 2014
452 Official Edition, is hereby amended by striking out, in line 2, the word "abuse" and inserting in
453 place thereof the following word:- addiction.

454 **SECTION 44.** Section 45A of said chapter 112, as so appearing, is hereby amended by striking
455 out, in lines 4 and 5, the words "the faculty of a reputable dental college as defined in section
456 forty-six" and inserting place thereof the following words:- a dental college approved by the
457 board.

458 **SECTION 45.** Section 64 of chapter 118E of the General Laws, as so appearing, is hereby
459 amended by inserting after the definition of "Ambulatory surgical center services" the following
460 definition:-

461 "Assessed charges", gross patient service revenue attributable to all patients less gross patient
462 service revenue attributable to Titles XVIII and XIX.

463 **SECTION 46.** Subsection (b) of section 66 of said chapter 118E, as amended by section 8 of
464 chapter 115 of the acts of 2016, is hereby further amended by striking out the first 3 sentences
465 and inserting in place thereof the following 3 sentences:-

466 The fund shall consist of: (i) all amounts paid by acute hospitals and surcharge payors under
467 sections 67 and 68; (ii) all appropriations for the purpose of payments to acute hospitals or
468 community health centers for health services provided to uninsured and underinsured residents;
469 (iii) any transfers from the Commonwealth Care Trust Fund, established under section 2000 of
470 chapter 29; (iv) all amounts paid by privately-owned, non-federal hospitals under subsection (b)
471 of section 67 and (v) all property and securities acquired by and through the use of monies
472 belonging to the fund and all interest thereon. The office shall transfer \$257,500,000 to the
473 MassHealth Delivery System Reform Trust Fund established in section 2SSSS of said chapter 29
474 and shall transfer an amount equal to all amounts paid by privately-owned, non-federal hospitals
475 under subsection (b) of section 67 to the Non-Acute Care Hospital Reimbursement Trust Fund
476 established in section 2WWW of said chapter 29. The office shall expend amounts in the
477 fund, except for amounts transferred to the Commonwealth Care Trust Fund, the MassHealth
478 Delivery System Reform Trust Fund or the Non-Acute Care Hospital Reimbursement Trust
479 Fund, for payments to hospitals and community health centers for reimbursable health services
480 provided to uninsured and underinsured residents, consistent with the requirements of this
481 section, section 69 and the regulations adopted by the office; provided, further, that the executive
482 office of health and human services shall report to the joint committee on ways and means
483 annually on or before March 1, detailing the total amount assessed on each participating non-
484 acute hospital, the manner determined by the executive office for distributing increased Medicaid
485 reimbursements to participating hospitals, and the total amount each participating hospital
486 received in increased Medicaid reimbursements.

487 **SECTION 47.** Said subsection (b) of said section 66 of said chapter 118E is hereby further
488 amended by striking out the first 3 sentences, as amended by section 46 of this act, and inserting
489 in place thereof the following 3 sentences:-

490 The fund shall consist of: (i) all amounts paid by acute hospitals and surcharge payors under
491 sections 67 and 68; (ii) all appropriations for the purpose of payments to acute hospitals or
492 community health centers for health services provided to uninsured and underinsured residents;
493 (iii) any transfers from the Commonwealth Care Trust Fund, established under section 2000 of
494 chapter 29; (iv) all amounts paid by privately-owned, non-federal hospitals under subsection (b)
495 of section 67 and (v) all property and securities acquired by and through the use of monies
496 belonging to the fund and all interest thereon. The office shall transfer an amount equal to all
497 amounts paid by privately-owned, non-federal hospitals under subsection (b) of section 67 to the
498 Non-Acute Care Hospital Reimbursement Trust Fund established in section 2WWW of said
499 chapter 29. The office shall expend amounts in the fund, except for amounts transferred to the
500 Commonwealth Care Trust Fund, the MassHealth Delivery System Reform Trust Fund or the
501 Non-Acute Care Hospital Reimbursement Trust Fund, for payments to hospitals and community
502 health centers for reimbursable health services provided to uninsured and underinsured residents,
503 consistent with the requirements of this section, section 69 and the regulations adopted by the
504 office.

505 **SECTION 48.** Said chapter 118E is hereby further amended by striking out section 67, as
506 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

507 Section 67. (a) An acute hospital's liability to the fund shall equal the product of: (i) the ratio of
508 its assessed charges to all acute hospitals' assessed charges; and (ii) the total acute hospital
509 assessment amount. Annually, on or before October 1, the office shall establish each acute
510 hospital's liability to the fund using the best data available, as determined by the health safety net
511 office and shall update each acute hospital's liability to the fund as updated information becomes
512 available. The office shall specify by regulation an appropriate mechanism for interim
513 determination and payment of an acute hospital's liability to the fund. An acute hospital's
514 liability to the fund shall in the case of a transfer of ownership be assumed by the successor in
515 interest to the acute hospital.

516 (b) There shall be imposed in each fiscal year a uniform assessment upon the assessed charges
517 of all (i) non-public hospitals licensed by the department of public health under section 51 of
518 chapter 111, but not categorized as "acute care hospitals" under section 25B of said chapter 111,
519 and (ii) non-public hospitals licensed as "inpatient facilities" by the department of mental health
520 under section 19 of chapter 19 and regulations promulgated thereunder, but not categorized as
521 Class VII licensees under said regulations; provided that, such uniform assessment shall be set as
522 a percentage of the assessed charges of each such hospital and, for each fiscal year, the
523 percentage shall be equal to the ratio of (i) the "Total acute hospital assessment amount" as
524 defined in section 64 of chapter 118E, for the same fiscal year, to (ii) the total "assessed charges"
525 as defined in said section 64 of said chapter 118E, of acute care hospitals in the same fiscal year
526 and as the amount of those charges is determined by the health safety net office under section 67
527 of said chapter 118E. A non-acute hospital's liability to the fund shall in the case of a transfer of
528 ownership be assumed by the successor in interest to the acute non-hospital.

529 (c) The office shall establish by regulation an appropriate mechanism for enforcing each
530 hospital's liability to the fund in the event that a hospital does not make a scheduled payment to
531 the fund.

532 **SECTION 49.** The General Laws are hereby amended by inserting after chapter 118I the
533 following chapter:-

534 CHAPTER 118J
535 EMPLOYER CONTRIBUTION TO HEALTH CARE

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

538 "Commissioner", the commissioner of revenue.

539 "Employee", an individual employed, either on a full or part-time basis, by an employer for at
540 least 1 month, provided, however, that for the purposes of this chapter, the term "employee"
541 shall not include: self-employed individuals; seasonal employees as defined in section 1 of
542 chapter 151A; temporary employees, which for purposes of this chapter, shall mean an employee

543 whose employment does not exceed 12 consecutive weeks during the 12 month period ending on
544 the last day of the reporting quarter and is for a finite purpose, including, but not limited to,
545 filling in for absent employees, meeting skill shortages or increases in workloads, or performing
546 special projects; or any other type of employee status, as determined by the commissioner.

547 "Employer", an individual or type of organization to be determined by the commissioner in
548 consultation with the participating agencies, which may include but is not limited to: any
549 partnership, firm, association, trust, trustee, estate, joint stock company, insurance company,
550 corporation, whether domestic or foreign, or legal representative, or the assignee, receiver,
551 trustee in bankruptcy, trustee or successor of any of the foregoing; provided, however, that for
552 the purposes of this chapter, the term "employer" shall not include: the commonwealth, its
553 instrumentalities, political subdivisions, their instrumentalities, any instrumentality of more than
554 1 of the foregoing, and any instrumentality of any of the foregoing and 1 or more other states or
555 political subdivisions.

556 "Employer contribution rate", an amount per full-time equivalent employee per year as
557 established by the commissioner in consultation with the participating agencies.

558 "Minimum qualified offer", an amount established by the commissioner in consultation with the
559 participating agencies, that an employer must offer to employees working over 35 hours per
560 week (i) to an employer sponsored group health insurance plan or (ii) to a Qualified Small
561 Employer Health Reimbursement Arrangement as set forth in section 9831 of the Internal
562 Revenue Code of 1986, as amended by Title XVIII of the 21st Century Cures Act, hereinafter
563 referred to as "QSEHRA" or other qualified defined contribution plan within the meaning of
564 section 414(i) of the Internal Revenue Code.

565 "Participating agencies", the executive office of health and human services, the commonwealth
566 health insurance connector authority, the department of unemployment assistance, the division of
567 insurance, and the center for health information and analysis.

568 "Total full-time equivalent employees", equals an amount of hours, to be determined by the
569 commissioner in consultation with the participating agencies, worked in a quarter by all
570 employees.

571 "Uptake rate", equals a percentage of the total number of employees who are enrolled in the
572 employer's employer sponsored group health insurance plan, or who are enrolled in a health
573 insurance plan funded using an employer's contribution to a QSEHRA or a defined contribution
574 vehicle.

575 Section 2. The commissioner shall annually, in consultation with the participating agencies,
576 determine an appropriate employer contribution rate, an appropriate minimum qualified offer and
577 an appropriate uptake rate. The commissioner shall assess an employer's liability based on the
578 determined employer contribution rate for those employers that do not meet the determined
579 minimum qualified offer or the determined uptake rate based on the best available data. In
580 determining an appropriate employer contribution rate, an appropriate minimum qualified offer,
581 and an appropriate uptake rate, the commissioner shall coordinate with the participating agencies

582 to ensure compliance with relevant federal and state laws and regulations. The employer
583 contribution rate and the amount necessary to qualify as a minimum qualified offer may be
584 adjusted annually in accordance with an appropriate index as determined by the commissioner, in
585 consultation with the participating agencies.

586 In determining an appropriate employer contribution rate, the commissioner shall review and
587 consider the following factors including, but not limited to: an employer's contribution towards
588 the minimum qualified offer; an employer's number of employees; employee utilization of state
589 and federal premium assistance and subsidies, including tax credits, or employees who receive
590 MassHealth benefits as defined in section 9A of chapter 118E; an employee's state of residence;
591 and employee access to other qualifying health insurance from a spouse, parent, veteran's plan,
592 Medicare, retirement, or disability.

593 In determining the uptake rate, the commissioner shall review factors including, but not limited
594 to: employer premium contributions and comparable uptake rates, including but not limited to
595 those of the group insurance commission established pursuant to chapter 32A.

596 Section 3. This chapter shall be administered by the commissioner pursuant to chapter 62C.

597 Section 4. Employers shall file returns with the commissioner declaring the amount of their
598 liability under this chapter, or claiming exemption therefrom, and shall pay over such amounts to
599 the commissioner. Such returns shall be filed and payments shall be made in the form, manner
600 and at the times determined by the commissioner and the returns shall provide such information
601 as the commissioner may require.

602 Section 5. Participating agencies may disclose and share information, including personal data, as
603 defined in section 1 of chapter 66A, and return information subject to section 21 of chapter 62C,
604 to the extent necessary for the administration of this chapter and consistent with applicable
605 federal law, provided that return information under this chapter shall not be public record and
606 provided that the confidentiality rules of section 21 of chapter 62C shall otherwise apply to
607 return information under this chapter.

608 Section 6. The commissioner, the secretary of the executive office of health and human services,
609 and the commonwealth health insurance connector authority established pursuant to chapter
610 176Q, shall, in consultation with the other participating agencies, coordinate and apply for any
611 necessary waiver of any provision of federal law that may be necessary to implement this
612 chapter, including but not limited to any provision of the Patient Protection and Affordable Care
613 Act, Pub. L. 111-148, as amended from time to time, and any federal prohibition on compelled
614 enrollment; provided, that any such waiver application shall be made in a manner consistent with
615 applicable state and federal laws.

616 **SECTION 50.** Section 13 of chapter 120 of the General Laws, as appearing in the 2014 Official
617 Edition, is hereby amended by striking out the first sentence and inserting in place thereof the
618 following sentence:- The department may issue a warrant for the arrest of any person committed
619 to its care or custody who has escaped from a facility, left any other type of placement or
620 program without the department's authorization, or who has been granted conditional liberty,

621 passes or any other type of community access by the department and broken the conditions
622 thereof.

623 **SECTION 51.** The fifth paragraph of section 35 of chapter 123 of the General Laws, as
624 appearing in section 4 of chapter 8 of the acts of 2016, is hereby amended by inserting, after the
625 words, “the Massachusetts correctional institution at Bridgewater,” the following words:- or
626 such other facility as designated by the commissioner of correction.

627 **SECTION 52.** Said section 35 of said chapter 123 is hereby further amended by striking out the
628 sixth paragraph, added by said section 4 of said chapter 8, and inserting in place thereof the
629 following sentence:-

630 Nothing in this section shall preclude a facility, including the Massachusetts correctional
631 institution at Bridgewater or such other facility as designated by the commissioner of correction,
632 from treating persons on a voluntary basis.

633 **SECTION 53.** Section 5 of chapter 161A of the General Laws, as appearing in the 2014 Official
634 Edition, is hereby amended by inserting after the word "estate", in line 15, the following words:-
635 that is worth more than \$100,000.

636 **SECTION 54.** Section 16 of chapter 211B of the General Laws, as so appearing, is hereby
637 amended by striking out, in line 24, the word “abuse” and inserting in place thereof the following
638 word:- addiction.

639 **SECTION 55.** Section 4 of chapter 211D of the General Laws, as so appearing, is hereby
640 amended by striking out, in line 12, the word “abuse” and inserting in place thereof the following
641 word:- addiction.

642 **SECTION 56.** Subsection (d) of section 49 of chapter 9 of the acts of 2011 is hereby amended
643 by striking out, in line 4, the figure “\$100,000” and inserting in place thereof the following
644 figure:- \$150,000.

645 **SECTION 57.** Subsection (e) of said section 49 of said chapter 9 is hereby amended by striking
646 out the words “January 1, 2017”, inserted by section 23 of chapter 119 of the acts of 2015, and
647 inserting in place thereof the following words:- January 1, 2019.

648 **SECTION 58.** Subsection (f) of said section 49 of said chapter 9 is hereby amended by striking
649 out the words “June 1, 2017”, inserted by said section 24 of said chapter 119, and inserting in
650 place thereof the following words:- June 30, 2019.

651 **SECTION 59.** Sections 8A and 14 of chapter 115 of the acts of 2016 are hereby repealed.

652 **SECTION 60.** Notwithstanding clause (xiii) of the third paragraph of section 9A of chapter
653 211B of the General Laws or any other general or special law to the contrary, the court
654 administrator may, from the effective date of this act to April 30, 2018, inclusive, transfer funds
655 from any item of appropriation within the trial court; provided, however, that the court

656 administrator shall not transfer more than 5 per cent of funds from items 0339-1001 and 0339-
657 1003 to any other item of appropriation within the trial court. The transfers shall be made in
658 accordance with schedules submitted to the house and senate committees on ways and means.
659 The schedules shall include: (i) the amount of money transferred from any item of appropriation
660 to any other item of appropriation; (ii) the reason for the necessity of the transfer; and (iii) the
661 date on which the transfer shall be completed. A transfer under this section shall not occur until
662 10 days after the revised funding schedules have been submitted in writing to the house and
663 senate committees on ways and means.

664 **SECTION 61.** (a) Notwithstanding any general or special law to the contrary, the unexpended
665 balances in items 0699-0014, 0699-0015, 0699-2005 and 0699-9100 shall be deposited into the
666 State Retiree Benefits Trust Fund established in section 24 of chapter 32A of the General Laws
667 prior to determining the fiscal year 2018 consolidated net surplus under section 5C of chapter 29
668 of the General Laws. The amount deposited shall be an amount equal to 10 per cent of all
669 payments received by the commonwealth in fiscal year 2018 under the master settlement
670 agreement in Commonwealth of Massachusetts v. Philip Morris, Inc. et al., Middlesex Superior
671 Court, No. 95-7378; provided, however, that if in fiscal year 2018 the unexpended balances of
672 said items 0699-0014, 0699-0015, 0699-2005 and 0699-9100 are less than 10 per cent of all
673 payments received by the commonwealth in fiscal year 2018 under the master settlement
674 agreement payments, an amount equal to the difference shall be transferred to the State Retiree
675 Benefits Trust Fund from payments received by the commonwealth under the master settlement
676 agreement.

677 (b) Notwithstanding any general or special law to the contrary, the percentage increase set forth
678 in section 152 of chapter 68 of the acts of 2011 shall not apply in fiscal year 2018.

679 **SECTION 62.** Notwithstanding any general or special law to the contrary, the amounts
680 transferred pursuant to subdivision (1) of section 22C of chapter 32 of the General Laws shall be
681 made available for the Commonwealth's Pension Liability Fund established in section 22 of said
682 chapter 32. The amounts transferred pursuant to said subdivision (1) of said section 22C of said
683 chapter 32 shall meet the commonwealth's obligations pursuant to said section 22C of said
684 chapter 32, including retirement benefits payable by the state employees' retirement system and
685 the state teachers' retirement system, for the costs associated with a 3 per cent cost-of-living
686 adjustment pursuant to section 102 of said chapter 32, for the reimbursement of local retirement
687 systems for previously authorized cost-of-living adjustments pursuant to said section 102 of said
688 chapter 32 and for the costs of increased survivor benefits pursuant to chapter 389 of the acts of
689 1984. The state board of retirement and each city, town, county and district shall verify these
690 costs, subject to rules which shall be adopted by the state treasurer. The state treasurer may
691 make payments upon a transfer of funds to reimburse certain cities and towns for pensions to
692 retired teachers, including any other obligations which the commonwealth has assumed on behalf
693 of any retirement system other than the state employees' retirement system or state teachers'
694 retirement system, including the commonwealth's share of the amounts to be transferred pursuant
695 to section 22B of said chapter 32. All payments under this section shall be made only pursuant
696 to distribution of money from the fund and any distribution, and the payments for which
697 distributions are required, shall be detailed in a written report filed quarterly by the secretary of
698 administration and finance with the house and senate committees on ways and means and the

699 joint committee on public service in advance of the distribution. Distributions shall not be made
700 in advance of the date on which a payment is actually to be made. If the amount transferred
701 pursuant to said subdivision (1) of said section 22C of said chapter 32 exceeds the amount
702 necessary to adequately fund the annual pension obligations, the excess amount shall be credited
703 to the Pension Reserves Investment Trust Fund established in subdivision (8) of section 22 of
704 said chapter 32 to reduce the unfunded pension liability of the commonwealth.

705 **SECTION 63.** Notwithstanding any general or special law to the contrary, the bureau of
706 purchased services in the operational services division shall determine prices for programs under
707 chapter 71B of the General Laws in fiscal year 2018 by increasing the final fiscal year 2017 price
708 by the rate of inflation as determined by the division. The division shall adjust prices for
709 extraordinary relief as defined in 808 CMR 1.06(4). The division shall accept applications for
710 program reconstruction and special circumstances in fiscal year 2018. The division shall
711 authorize the annual price for out-of-state purchasers requested by a program, not to exceed a
712 maximum price determined by the bureau, by identifying the most recent price calculated for the
713 program and applying the estimated rate of inflation for each year, as determined by the bureau
714 under section 22N of chapter 7 of the General Laws, in which the rate of inflation is frozen
715 beginning with fiscal year 2004, in a compounded manner for each fiscal year.

716 **SECTION 64.** Notwithstanding any general or special law to the contrary, the comptroller shall
717 count as revenue in fiscal year 2018 any payments of an employer's liability based on the
718 determined employer contribution rate established under chapter 118J of the General Laws made
719 to satisfy the employer's obligations incurred for the second quarter of calendar year 2018 that
720 are received by the commonwealth on or before August 31, 2018.

721 **SECTION 65.** Notwithstanding any general or special law to the contrary, payments from the
722 Health Safety Net Trust Fund established in section 66 of chapter 118E of the General Laws may
723 be made either as safety net care payments under the commonwealth's waiver pursuant to section
724 1115 of the federal Social Security Act or as an adjustment to Title XIX service rate payments or
725 a combination of both. Other federally permissible funding mechanisms available for certain
726 public service hospitals, as defined by regulations of the executive office of health and human
727 services, may be used to reimburse up to \$20,000,000 of uncompensated care pursuant to said
728 sections 66 and 69 of said chapter 118E using sources distinct from the funding made available
729 to the Health Safety Net Trust Fund.

730 **SECTION 66.** Notwithstanding any general or special law to the contrary, the nursing home
731 assessment established in subsection (b) of section 63 of chapter 118E of the General Laws shall
732 be sufficient in the aggregate to generate in fiscal year 2018 the lesser of \$240,000,000 or an
733 amount equal to 6 per cent of the revenues received by the taxpayer as defined in 42 C.F.R.
734 433.68(f)(3)(i)(A).

735 **SECTION 67.** Notwithstanding any general or special law to the contrary, nursing facility and
736 resident care facility rates effective October 1, 2017, under section 13D of chapter 118E of the
737 General Laws may be developed using the costs of calendar year 2007, or any subsequent year as
738 determined by the secretary of health and human services.

739 **SECTION 68.** Notwithstanding any general or special law to the contrary for fiscal year 2018,
740 the executive office of health and human services may determine, subject to all required federal
741 approvals, the extent to which to include within its covered services for adults the federally-
742 optional dental services that were included in its state plan or demonstration program in effect on
743 January 1, 2002, provided that dental services for adults enrolled in MassHealth shall be covered
744 at least to the extent covered as of January 1, 2017, and provided further, that notwithstanding
745 any general or special law to the contrary, at least 45 days before restructuring any MassHealth
746 dental benefits, the executive office of health and human services shall file a report with the
747 executive office for administration and finance and the house and senate committees on ways
748 and means detailing the proposed changes and the anticipated fiscal impact of the changes.

749 **SECTION 69.** Notwithstanding any general or special law or regulation to the contrary, in
750 issuing a gaming beverage license pursuant to section 26 of chapter 23K of the General Laws,
751 the Massachusetts Gaming Commission shall describe the scope of the particular license and any
752 restrictions and limitations. The gaming beverage license may permit the sale or distribution of
753 alcoholic beverages beyond the hour of 2 a.m. only to patrons who are actively engaged in
754 gambling as defined in section 2 of said chapter 23K; provided, however, that the gaming
755 beverage license shall not permit the sale or distribution of alcoholic beverages between the
756 hours of 4 a.m. and 8 a.m..

757 **SECTION 70.** The Massachusetts Development Finance Agency established by chapter 23G of
758 the General Laws, shall file the allocation of Agency debt obligations for its corporate purposes
759 required pursuant to section 29 of said chapter 23G, for the fiscal year 2018 with the clerks of the
760 house and senate on or before September 15, 2017, and annually on or before July 1 of each year
761 thereafter pursuant to said section 29 of said chapter 23G.

762 **SECTION 71.** The Massachusetts Development Finance Agency established by said chapter
763 23G shall promulgate regulations for the voucher program for core facilities established pursuant
764 to section 45C of chapter 75 of the General Laws on or before October 1, 2017.

765 **SECTION 72.** The commissioner of revenue, in consultation with the participating agencies
766 defined in section 1 of chapter 118J of the General Laws, shall promulgate regulations to
767 implement said chapter 118J. The commissioner shall promulgate such regulations in
768 accordance with section 2 of chapter 30A of the General Laws, including requirements that a
769 public hearing be held and that a small business impact statement be filed, no later than
770 November 1, 2017, provided, that said regulations shall take effect January 1, 2018.

771 **SECTION 73.** The commissioner of revenue shall promulgate the regulations necessary to
772 implement section 16B of chapter 62C on or before January 1, 2018.

773 **SECTION 74.** The health policy commission, in consultation with the department of public
774 health and the division of insurance, shall study and analyze health insurance payer practices that
775 require certain categories of drugs, including those that are administered by injection or infusion,
776 to be dispensed by a third-party specialty pharmacy directly to a patient or to a health care
777 provider with the designation that such drugs be used for a specific patient and not for the
778 general use of the provider. The commission shall file a report of its findings, including

779 recommended legislation, with the house and senate committees on ways and means, the joint
780 committee on health care financing and the joint committee on public health not later than July 1,
781 2018.

782 **SECTION 75.** The credits allowed under sections 29 and 33 of this act shall be available for
783 veterans who are hired after July 1, 2017, and shall be available for the tax year that begins on
784 January 1, 2017, and for subsequent tax years.

785 **SECTION 76.** The non-acute hospital payments established under section 20 of this act shall be
786 determined and payable in each fiscal year beginning in fiscal year 2018.

787 **SECTION 77.** Sections 20, 45, 46, 48, and 59 of this act shall take effect on October 1, 2017.

788 **SECTION 78.** Section 40 of this act shall take effect on December 31, 2017.

789 **SECTION 79.** Section 47 of this act shall take effect on September 30, 2022.

790 **SECTION 80.** Except as otherwise specified, this act shall take effect as of July 1, 2017.