

HOUSE No.



OFFICE OF THE GOVERNOR
COMMONWEALTH OF MASSACHUSETTS
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MAURA T. HEALEY
GOVERNOR

KIMBERLEY DRISCOLL
LIEUTENANT GOVERNOR

January 31, 2025

To the Honorable Senate and House of Representatives,

Our administration is committed to empowering our cities and towns with the tools they need to deliver high-quality local services to their residents. That is why I am refiling for your consideration a bill entitled The Municipal Empowerment Act.

This legislation complements the strong financial support we have included for cities and towns in my FY26 budget proposal, which includes: \$9.205 billion for local aid – a \$480 million, or six percent increase over FY25; full funding for the fifth year of the Student Opportunity Act, and growth in unrestricted government aid consistent with consensus revenue growth (2.2 percent). Our historic proposed transportation investments also will directly benefit cities and towns, providing a \$1.5 billion five-year commitment to the Chapter 90 program, increasing its proposed annual aid by \$100 million.

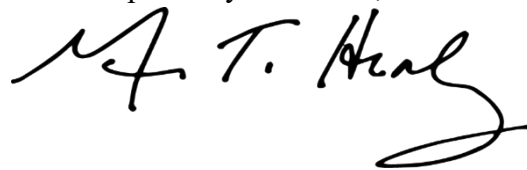
The Municipal Empowerment Act recognizes that while increased funding is critical, it is not enough. Our cities and towns also need increased relief from administrative burdens and improved tools to deliver for residents, including enhanced options for raising local revenue. Importantly, the ideas in this bill come directly from engagement with local officials across the state. They asked for improved fiscal stability, operational efficiency and flexibility. That is what this bill delivers, including, notably:

- Proposals that tackle long-term fiscal pressures, such as reconstituting an OPEB Commission that will bring together local officials, labor groups and finance experts to take a fresh look at opportunities to address unfunded liabilities from non-pension employee benefits;

- The ability for individual communities to choose to enact local option revenue raisers, including a new Motor Vehicle Excise surcharge that can benefit every city and town in the Commonwealth and greater scope to increase local meals and hotel taxes. This will give local leaders the ability to make decisions that are best for their communities and can help them avoid raising property taxes on residents who are already struggling with the high cost of housing;
- Relief from administrative burdens, such as reforms to procurement rules that raise thresholds for competitive bids and make it easier to use cooperative purchasing agreements;
- Increased flexibility, including codifying COVID-era allowances for hybrid public meetings and creation of enforcement mechanisms for addressing double poles; and
- Support for workforce challenges, such as by enabling regional boards of assessors, centralizing valuation of telecom and utility property at the state level and providing temporary flexibilities with post-retirement employment.

The bill positions the state as a better partner to our cities and towns in building communities in which people want to live, work, play, and stay. I look forward to partnering with you to get this legislation across the finish line this session.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "M. T. Healey", with a long, sweeping flourish extending from the end of the name.

Maura T. Healey,
Governor

HOUSE No.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act empowering municipalities and local governments.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 17 of the General Laws, as appearing in 2022 Official
2 Edition, is hereby amended by striking out subsection (d) and inserting in place thereof the
3 following subsection:-

4 (d) Seven of the appointed members shall be non-providers: 1 of whom shall be
5 appointed by the secretary of elder affairs; 1 of whom shall be appointed by the secretary of
6 veterans' services; 1 of whom shall be appointed by the governor from a list of 3 nominated by
7 Health Care For All, Inc.; 1 of whom shall be appointed by the governor from a list of 3
8 nominated by the Coalition for the Prevention of Medical Errors, Inc.; 1 of whom shall be
9 appointed by the governor from a list of 3 nominated by the Massachusetts Public Health
10 Association; and 1 of whom shall be appointed by the governor from a list of 3 nominated by the
11 Massachusetts Community Health Worker Network; and 1 of whom shall be appointed by the
12 governor from a list of 3 nominated by the Coalition for Local Public Health. Whenever an
13 organization nominates a list of candidates for appointment by the governor under this

subsection, the organization may nominate additional candidates if the governor declines to appoint any of those originally nominated.

SECTION 2. Section 18 of chapter 30A of the General Laws, as appearing in 2022 Official Edition, is hereby amended by striking out the definition of “deliberation” and inserting in place thereof the following 2 definitions:-

“Adequate, alternative means of public access”, measures that provide transparency and permit timely and effective public access to the deliberations of a public body, including, but not limited to, providing public access through telephone, internet, satellite enabled audio or video conferencing or any other technology that enables the public to clearly follow the proceedings of the public body while those activities are occurring.

“Deliberation”, an oral or written communication through any medium, including electronic mail, between or among a quorum of a public body on any public business within its jurisdiction; provided, however, that “deliberation” shall not include the distribution of a meeting agenda, scheduling information or distribution of other procedural meeting information or the distribution of reports or documents that may be discussed at a meeting, provided that no opinion of a member is expressed.

SECTION 3. Section 20 of said chapter 30A, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) Except as provided in section 21, all meetings of a public body shall be physically accessible to the public; provided, that if a public body does not conduct the meeting in a public place that is physically accessible to the public, the public body shall ensure public access to the deliberations of the public body for interested members of the public through adequate,

alternative means of public access. Where active, real-time participation by members of the public is a specific requirement of a general or special law, regulation or a local ordinance or by-law, pursuant to which the proceeding is conducted, any adequate, alternative means of public access shall provide for such participation and shall be sufficient to meet such participation requirement. A public body shall offer its selected adequate, alternative means of public access to its proceedings without subscription, toll or similar charge to the public.

SECTION 4. Said section 20 of said chapter 30A, as so appearing, is hereby further amended by striking out subsection (d) and inserting in place thereof the following subsection:-

(d) A public body may allow remote participation by any or all members in any meeting of the public body. A quorum of the body and the chair shall not be required to be physically present at a specified meeting location; provided, however, that any members participating remotely and all persons present at the meeting location are clearly audible to each other. A public body that elects to conduct its proceedings under this subsection shall ensure that any party entitled or required to appear before it shall be able to appear through remote means or, if the meeting is conducted in a location that is physically accessible to the public, in person, at the person's choosing.

SECTION 5. Subsection (c) of section 22 of said chapter 30A, as so appearing, is hereby amended by striking out, in lines 10 and 11, the first sentence and inserting in place thereof the following sentence:- Minutes of all open and executive sessions shall be created and approved in a timely manner.

SECTION 6. Section 1 of chapter 30B of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting after the word “plowing”, in line 56, the following words:- “, snow hauling and snow removal”.

SECTION 7. Said section 1 of said chapter 30B of the General laws, as so appearing, is hereby further amended by striking out, in lines 10 and 11, and in lines 134 and 135, each time they appear, the words “thirty-eight A1/2 to thirty-eight 0, inclusive, of chapter seven” and inserting in place thereof, in each instance, the following words:- 44 to 57, inclusive, of chapter 7C.

SECTION 8. Subsection (b) of said section 1 of said chapter 30B, as so appearing, is hereby amended by striking out clause (5), and inserting in place thereof the following clause:-

(5) a contract for the purchase of materials under specifications of the division of highways in the Massachusetts Department of Transportation and at prices established by the division, pursuant to advertising and bidding for such purpose, in connection with work to be performed under chapter 81 or chapter 90;.

SECTION 9. Said section 1 of said chapter 30B, as so appearing, is hereby further amended by striking out, in line 109, the words “subclause (r)” and inserting in place thereof the following words:- subclause (s).

SECTION 10. Section 4 of said chapter 30B of the General Laws, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) Except as permitted pursuant to this section and section 7, for the procurement of a supply or service for a governmental body in the amount of \$10,000 or greater, but not to exceed \$100,000, a procurement officer shall seek written quotations from not fewer than 3 persons customarily providing the supply or service. The procurement officer shall record the: (i) names and addresses of all persons from whom quotations were sought; (ii) purchase description used for the procurement; (iii) names of the persons submitting quotations; and (iv) date and amount of each quotation. Such information shall be retained in the file required pursuant to section 3. A governmental body may require that any procurement for the governmental body in an amount of not more than \$100,000 shall be subject to section 5 or section 6.

SECTION 11. Section 5 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 to 4, inclusive, the words “\$50,000 or, in the case of a municipal or regional school district, award of procurement contracts in the amount of more than \$100,000,” and inserting in place thereof the following figure:- \$100,000.

SECTION 12. Said section 5 of said chapter 30B, as so appearing, is hereby further amended by striking out, in lines 37 to 39, inclusive, the words “on the COMMBUYS system administered by the operational services division” and inserting in place thereof the following words:- through additional means reasonably considered to notify the public of the opportunity.

SECTION 13. Said section 5 of said chapter 30B, as so appearing, is hereby further amended by striking out, in lines 40 and 41, the words “\$50,000, or, for a municipal or regional school district, more than”.

SECTION 14. Section 6 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 and 3, the words “\$50,000, or, a municipal or regional school district, more than”.

SECTION 15. Section 6A of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 and 3, the words “\$50,000, or, a municipal or regional school district, more than”.

SECTION 16. Section 7 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 2 and 3, the words “\$50,000, or, a municipal or regional school district, more than”.

SECTION 17. Said chapter 30B, as so appearing, is hereby further amended by striking out section 22 and inserting in place thereof the following section:-

Section 22. A public procurement unit may participate in, sponsor, conduct or administer a cooperative purchasing agreement for the procurement of supplies or services with public procurement units or external procurement activities in accordance with an agreement entered into between the participants. The public procurement unit conducting the procurement of supplies or services shall do so in a manner that constitutes a full and open competition.

Notwithstanding the provisions of any special or general law to the contrary, a public procurement unit that conducts a cooperative purchasing agreement pursuant to this section in a manner that constitutes full and open competition may award contracts to multiple offerors through a single request for proposals if the chief procurement officer for the awarding public unit determines that doing so is in the best interests of the parties to the cooperative purchasing agreement.

SECTION 18. Section 91 of chapter 32 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by adding the following subsection:-

(f) Notwithstanding the provisions of paragraphs (a) to (d), inclusive, in any period during which there is a critical shortage of qualified applicants for a specific job title or class of job titles, an executive agency, department, county, city, town, district or authority may, upon approval from the secretary of administration and finance, or the secretary's designee, create one or more critical shortage positions in the job title or class of job titles. The agency, department, county, city, town, district or authority shall submit to the secretary or their designee any documentation that the secretary or their designee shall require to determine the existence of a critical shortage of qualified applicants for a job title or class of job titles. The secretary or the secretary's designee shall set the maximum number of critical shortage positions that may be created by the requesting entity in the job title or class of job titles.

A critical shortage position authorized under this subsection shall exist and be active for a period not to exceed 24 months; provided, however, that the position may be extended with the approval of the secretary, or the secretary's designee if, at the end of the 24 month period, a critical shortage still exists for the job title or class of job titles. In addition to and notwithstanding subsections (a) to (d), inclusive, or similar provision of any special law, and notwithstanding section 181 of chapter 25 of the acts of 2009, as amended by section 11 of chapter 42 of the acts of 2022, any person who has been retired and who is receiving a pension or retirement allowance under the provisions of this chapter or any other general or special law from the commonwealth, county, city, town, district or authority may, subject to all laws, rules and regulations governing the employment of persons in the commonwealth, county, city, town, district or authority, be employed in a critical shortage position. Provided, however, that any

141 such retired person in a critical shortage position under this subsection shall not be deemed to
142 have resumed active membership in any relevant retirement system and said service shall not be
143 counted as creditable service toward retirement and provided, further, that in the first 6 months
144 immediately following the effective

145 date of retirement, the earnings received by such retired person when added to any
146 pension or retirement allowance they are receiving shall not exceed the salary that is being paid
147 for the position from which they retired or in which their employment was terminated.

148 SECTION 19. Subsection (k) of section 20 of chapter 32B of the General Laws, as
149 appearing in 2022 Official Edition, is hereby amended by striking out, in line 158, the words
150 “governing boards” and inserting in place thereof the followings words:- governing body.

151 SECTION 20. Section 5B of chapter 40 of the General Laws, as appearing in the 2022
152 Official Edition, is hereby amended by inserting after the words “chapter 44B”, the following
153 words:- ; provided, however, that for purposes of this paragraph, a receipt shall include amounts
154 assessed pursuant to section 10 of chapter 60A.

155 SECTION 21. Section 42A of said chapter 40, as so appearing, is hereby amended by
156 inserting after the word “deeds”, in line 5, the following words:- , and files a copy of said
157 certificate with the collector of taxes of the city or town in which the lien hereinafter mentioned
158 is to take effect.

159 SECTION 22. Said chapter 40, as so appearing, is hereby amended by adding the
160 following section:-

Section 70. Cities, towns and districts shall report a known cybersecurity incident, as defined through regulation by the secretary of technology services and security, to the commonwealth security operations center, in a manner prescribed by the executive office of technology services and security. Reporting shall take place as soon as practicable, but no later than at the conclusion of the risk assessment process. Reports shall not include any information that would jeopardize attorney-client privilege nor any information that would have a demonstrated impact on the defense and management of any liability claims, including litigation or demand for damages. Nothing in this section shall satisfy a city, town or district's reporting requirements under chapter 93H. The executive office of technology services and security shall promulgate regulations to implement this section.

SECTION 23. Chapter 40Q of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out section 3 and inserting in place thereof the following section:-

Section 3. (a) The city or town may retain all or part of the tax increment of an invested revenue district for the purpose of financing the development program. When a development program for an invested revenue district is adopted, the city or town shall adopt a statement of the percentage of tax increment to be retained in accordance with the development program. The statement of percentage may establish a specific percentage or percentages or may describe a method or formula for determination of the percentage. The assessor shall certify the amount of the tax increment to the city or town each year.

(b) On or after the formation of an invested revenue district, the assessor of the city or town in which it is located shall, on request of the city or town, certify the original assessed value

of the taxable property within the boundaries of the invested revenue district on the base date. Each year, after the formation of an invested revenue district, the assessor of the city or town shall certify the amount of the new growth adjustment to the levy limit of the city or town, as certified by the commissioner of revenue, that is attributable to parcels within the district.

(c) If a city or town has elected to retain all or a percentage of the retained tax increment pursuant to subsection (a), the city or town shall:

(i) establish a development program fund that consists of: (A) a development debt service fund account that is pledged to and charged, without further appropriation, with the payment of the interest and principal as the interest and principal fall due and the necessary charges of paying interest and principal on any notes, bonds or other evidences of indebtedness that were issued to fund or refund the costs of the development program fund; and (B) a project cost account that is pledged to and charged, without further appropriation, with the payment of project costs as outlined in the financial plan and paid in a manner other than as described in subclause (A);

(ii) set aside annually all tax increment revenues and deposit all such revenues in the appropriate development program fund account in the following priority: (A) to the development debt service fund account, an amount sufficient, together with estimated future revenues to be deposited to the account and earnings on the amount, to satisfy all annual debt service on bonds and notes issued pursuant to section 4 and the financial plan; and (B) to the project cost account, an amount sufficient, together with estimated future revenues to be deposited to the account and earnings on the amount, to satisfy all annual project costs to be paid from the account; (iii) make any transfers between development program fund accounts as required; provided, however, that

the transfers shall not result in a balance in the development debt service fund account that is insufficient to cover the annual obligations of that account; and (iv) annually return to the general fund of the city or town any tax increment revenue in excess of those estimated to be required to satisfy the obligations of the development debt service fund account.

(d) Notwithstanding any provision in this chapter to the contrary, the requirement to reserve funds pursuant to subsection (c) shall terminate when sufficient monies have been set aside to cover the full, anticipated liabilities of the development debt service fund account and the project cost account.

SECTION 24. Section 1B of chapter 41 of the General Laws, as appearing in 2022 Official Edition, is hereby amended by adding the following paragraph:-

In any town that accepts this paragraph, the positions of appointed town treasurer and appointed collector of taxes shall be combined into 1 position and become an appointed position in the manner provided in this section. Any incumbent of such office serving at the time of acceptance shall continue to hold said office and to perform the duties thereof until the expiration of the term for which said individual was appointed or until said individual otherwise vacates such office.

SECTION 25. Section 23A of said chapter 41, as so appearing, is hereby amended by striking out, in line 3, the words “one or three” and inserting in place thereof the following words:- not less than 1 year but not more than 5.

SECTION 26. Section 30B of said chapter 41, as so appearing, is hereby amended by adding the following subsection:-

(e) The provisions of this section may be used by a city or town for any joint or cooperative services incumbent upon any local officer contained within section 1 of chapter 41, excepting assessors and members of the select board and school committee.

SECTION 27. Said chapter 41, as so appearing, is hereby further amended by inserting after section 30B the following section:-

Section 30B1/2. Notwithstanding any general or special law, charter provision or local bylaw, ordinance or vote to the contrary, in any city or town that accepts this section, the chief executive officer of the city or town, may, on behalf of the city or town, enter into an agreement with 1 or more cities or towns to form a regional board of assessors. The regional board of assessors shall have all the powers and responsibilities outlined in general law for local boards of assessors and will assume all the activities and undertakings of the local board of assessors for each member city and town.

The agreement shall provide for:

(i) the division, merger or consolidation of administrative functions between or among the parties;

(ii) the financing of the joint undertaking;

(iii) the rights and responsibilities of the parties with respect to the direction and supervision of the work to be performed and with respect to the administration of the regional board of assessors office, including the receipt and disbursement of funds, the maintenance of accounts and records and the auditing of accounts;

(iv) annual reports of the regional board of assessors to the constituent parties;

(v) the duration of the agreement and procedures for amendment, withdrawal or termination thereof; and

(vi) any other necessary or appropriate matter as agreed to by the chief executive officers of the city or town.

With the approval of the member cities and towns, the regional board of assessors may appoint assistant assessors pursuant to section 25A. Member cities and towns may, in their individual capacity, employ a local assessor and support staff who shall be responsible for estimating the value of the real and personal estate for such city or town and who shall report to the regional board of assessors. Otherwise, member cities and towns may permit the regional board of assessors to hire a regional assessor or assessors and support staff who shall be responsible for estimating the value of the real and personal estate in each such city or town and who shall report to the regional board of assessors. A city or town may become a party to an existing agreement with the approval of a majority of the other members.

An agreement under this section may also provide for the employment of necessary staff to perform administrative functions. Any joint costs associated with the regional board of assessors shall be identified in the agreement and subject to appropriation by each member city or town and accounted for in accordance with the procedures identified in section 4A of chapter 40. Subject to the rules and regulations established by the commissioner of revenue pursuant to section 1 of chapter 58, the agreement shall provide for qualifications, terms and conditions of employment for the members of the regional board of assessors and employees of the office. The agreement may provide for inclusion of the regional board of assessor employees in insurance, retirement programs and other benefit programs of one of the member parties, but all parties to

269 the agreement shall pay a proportionate share of the current and future costs of benefits
270 associated with the appointment or employment of all persons performing services for them
271 during the duration of the agreement. A city or town who is a party to such an agreement shall
272 include employees under the agreement in such programs in accordance with the terms of the
273 agreement.

274 Unless otherwise agreed to by all member municipalities, the number of persons on the
275 regional board of assessors shall be at least equal to the number of member cities and towns.
276 Unless otherwise agreed to by all member municipalities, each city or town shall have at least 1
277 person appointed by the chief executive officer of that city or town to the regional board of
278 assessors. The number of assessors on the regional board may exceed the number of member
279 municipalities if so agreed and such an agreement shall provide for the appointment of such
280 additional board members. Any vacancies shall be filled by the applicable member municipality
281 forthwith, who may also appoint a temporary board member until such time that a permanent
282 replacement is appointed unless a different process is agreed to by all member municipalities.

283 Unless otherwise designated in the agreement, an agreement made pursuant to this
284 section shall go into effect on the first day of the fiscal year after this section has been accepted
285 and the agreement has been finalized by all member municipalities; provided, however, no
286 agreement or amendment to an agreement made pursuant to this section shall take effect until it
287 has been approved in writing by the commissioner of revenue.

288 Notwithstanding any general or special law, charter provision or local bylaw or ordinance
289 to the contrary, once in effect, the local board of assessors of the member municipalities, whether
290 elected or appointed, shall be considered abolished. Any incumbent of the local board of

291 assessors serving at the time of acceptance shall continue to hold said office and to perform the
292 duties thereof until the effective date as described in the preceding paragraph.

293 SECTION 28. Section 7 of chapter 44 of the General Laws, as appearing in the 2022
294 Official Edition, is hereby amended by inserting after the word “land”, in line 21, the following
295 words:- , improvement to real estate or waterways.

296 SECTION 29. Said section 7 of said chapter 44, as so appearing, is hereby further
297 amended by inserting after the word “years”, in line 22, the following words:- and be owned or
298 leased by the city or town or on property owned or leased by the city or town.

299 SECTION 30. Said section 7 of said chapter 44, as so appearing, is hereby further
300 amended by inserting after the word “land”, in line 23, the following words:- , improvement to
301 real estate or waterways.

302 SECTION 31. Said section 7 of said chapter 44, as so appearing, is hereby further
303 amended by adding the following paragraph:-

304 Notwithstanding the foregoing provisions of this section and section 16 of chapter 71,
305 indebtedness for constructing and reconstructing a school facility for the education of school
306 children shall be payable not to exceed 40 years.

307 SECTION 32. Section 21A of said chapter 44, as so appearing, is hereby amended by
308 inserting after the word “town”, in line 2, the following words:- , the school committee of a
309 regional school district.

310 SECTION 33. Said section 21A of said chapter 44, as so appearing, is hereby further
311 amended by inserting after the word “town”, in line 4, the following words:- , regional school
312 district.

313 SECTION 34. Said section 21A of said chapter 44, as so appearing, is hereby further
314 amended by inserting after the word “town”, in line 69, the following words:- , the school
315 committee of a regional school district.

316 SECTION 35. Section 31 of said chapter 44, as so appearing, is hereby amended by
317 inserting the following paragraph:-

318 Notwithstanding the foregoing provisions of this section, section 23 of chapter 59, or any
319 other general or special law to the contrary, a city or town may amortize over the subsequent 3
320 fiscal years, in equal installments or more rapidly, the amount of its current fiscal year major
321 disaster related deficit. The local appropriating authority as defined in section 21C of said
322 chapter 59 shall adopt a deficit amortization schedule in accordance with the preceding sentence
323 before setting the municipality’s next fiscal year tax rate. The commissioner of revenue may
324 issue guidelines or instructions for reporting the amortization of deficits authorized by this
325 paragraph.

326 SECTION 36. Section 32 of said chapter 44, as so appearing, is hereby amended by
327 adding, in line 63, after the word “specified.” the following sentence:- The amounts in the
328 continuing appropriation budget shall, without further action by the council, become an
329 appropriation and be available for the purposes specified; provided that the purposes contained
330 therein shall not include any item or undertaking not considered in the prior fiscal year.

SECTION 37. Chapter 44 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out section 53A and inserting in place thereof the following section:-

Section 53A. A city council, with the mayor's approval if a charter so provides, or a select board, or prudential committee or town council may, in its sole discretion and authority, accept grants or gifts of funds on behalf of the city, town or district from the federal government, a charitable foundation, private corporation, individual or from the commonwealth or any political subdivision thereof, and may, in its sole discretion and authority, expend said grants or gifts of fund, without specific appropriation thereof, for the purpose of such grant or gift or, if no restrictions are attached thereto, for such other purposes as it deems advisable. In the case of any grant or gift given for educational purposes, the school committee may accept grants or gifts of funds and expend said gifts or grants of funds, without specific appropriation thereof, for the purpose of such grant or gift or, if no restrictions are attached thereto, for such other purposes as it deems advisable.

Expenditure of grants or gifts of funds may be made by an appropriate officer or department, without specific appropriation thereof, as authorized by the acceptor of the grant or gift. In the case of grants from the federal government or from the commonwealth, a county or municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor to provide advance payment or reimbursement to the city, town or district, the officer or department may spend the amount of the advance payment, or the amount to be reimbursed, for the purposes of the grant, subject to the approvals required pursuant to this section. Any advance payment or reimbursement shall be applied to finance the grant expenditures; provided, however, that any expenditures outstanding at the close of the fiscal year after the fiscal year in which the

grantor approved the agreement shall be reported by the auditor or accountant of the city, town or district, or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the determination of the next annual tax rate, unless the city, town or district has otherwise made provision therefor.

Notwithstanding the provisions of section 53, any amounts so received shall be deposited with the treasurer of such city, town or district and held as a separate account and may be expended as aforesaid further appropriation. If the express written terms or conditions of the grant agreement so stipulate, interest on the grant funds may remain with and become a part of the grant account and may be expended as part of the grant without further appropriation. Any grant, subvention or subsidy for educational purposes received by a city, town or school district from the federal government may be expended by the school committee of such city, town or district without including the purpose of such expenditure in, or applying such amount to, the annual or any supplemental budget or appropriation request of such committee; provided, however, that this sentence shall not apply to amounts so received to which section 26C of chapter 71, chapter 621 of the acts of 1953, as amended, and chapter 664 of the acts of 1958, as amended, apply; and, provided further, that notwithstanding the foregoing provision, this sentence shall apply to amounts so received as grants under the Elementary and Secondary Education Act of 1965, (Public Law 89–10).

After receipt of a written commitment from the federal government approving a grant for educational purposes and in anticipation of receipt of such funds from the federal government, the treasurer, upon the request of the school committee, shall pay from the general fund of such municipality compensation for services rendered and goods supplied to such federal grant programs, such payments to be made no later than 10 days after the rendition of such services or

the supplying of such goods; provided, however, that the provisions of such federal grant would allow the treasurer to reimburse the general fund for the amounts so advanced.

SECTION 38. Section 53E1/2 of chapter 44 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out the second paragraph and inserting in place thereof the following paragraph:-

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city or town. No revolving fund may be established under this section for receipts of a municipal water or sewer department, municipal hospital, cable television access service or facility or for receipts reserved by law or as authorized by law for expenditure for a particular purpose.

SECTION 39. The fourth paragraph of said section 53E1/2 of said chapter 44, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- The city or town shall, on or before July 1 of the fiscal year to which it shall first apply, vote on the total amount that may be expended from each revolving fund established under this section during any fiscal year.

SECTION 40. Section 53F1/2 of said chapter 44, as so appearing, is hereby amended by inserting after the words “health care”, in line 5, the following words:- , landfill, broadband-only municipal light plant.

SECTION 41. Section 53F3/4 of said chapter 44, as so appearing, is hereby amended by striking out, in lines 2 and 3, the word “section” and inserting in place thereof the following word:- paragraph.

SECTION 42. Said section 53F3/4 of said chapter 44, as so appearing, is hereby further amended by adding the following 2 paragraphs:-

Notwithstanding section 53 or any other general or special law to the contrary, a municipality that accepts this paragraph may establish in the treasury a separate revenue account to be known as the PEG Access and Cable Related Fund, into which may be deposited funds received in connection with a franchise agreement between a cable operator and the municipality. Monies in the fund shall only be expended by the board, commission, committee, department or officer designated by the issuing authority as defined in section 1 of chapter 166A, without further appropriation, for cable-related purposes consistent with the franchise agreement, including, but not limited to: (i) support of public, educational or governmental access cable television services; (ii) monitor compliance of the cable operator with the franchise agreement; or (iii) prepare for renewal of the franchise license.

Notwithstanding section 4B of chapter 4, section 53F1/2 or any other general or special law to the contrary, any municipality that has accepted section 53F1/2 and established an enterprise fund for PEG Access and Cable related receipts, and subsequently accepts the prior paragraph, may vote to revoke its acceptance of section 53F1/2 at any time.

SECTION 43. Said chapter 44, as so appearing, is hereby further amended by inserting after section 73 the following section:-

Section 74. Notwithstanding any general or special law to the contrary, any funds received by a city or town from the commonwealth for the construction and reconstruction of municipal ways, as described in clause (b) of the second paragraph of section 4 of chapter 6C, shall be spent without further appropriation for said purposes. With the approval of the chief

executive officer, and not in excess of the amount contained within a preliminary notice provided to the city or town from the commonwealth concerning such funds, such amounts may be spent in anticipation of receiving such funds and spent only for qualifying purposes. Any such expenditures not reimbursed and outstanding at the close of the fiscal year in which expenditure was made shall be reported by the auditor or accountant of the city, town or district, or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the determination of the next annual tax rate, unless the city, town or district has otherwise made provision therefor.

SECTION 44. Subsection (f) of section 5 of chapter 44B of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting after the words “any city or town”, in lines 108 and 109, the following words:- without a two-thirds vote of the legislative body or.

SECTION 45. Section 2 of chapter 58 of the General Laws, as appearing in 2022 Official Edition, is hereby amended by adding the following paragraph:-

In the event of a final decision on a classification made by or action taken by the commissioner, or appeal to the appellate tax board on a classification under this section, that is different than the classification used by a board of assessors to assess a tax to the corporation for any year to which the decision is applicable, the assessors shall, upon written notice of such final decision, grant an abatement, or assess and, if applicable, commit to the collector with their warrant for collection an additional tax under the procedures provided for the assessment and taxation of omitted property under section 75 of chapter 59 to conform to the determination so established by the decision. Such procedures shall apply to each tax year for which an additional

442 tax shall be assessed notwithstanding the limitation set forth in said chapter 59 with respect to the
443 periods for which omitted property assessments may be made. Whenever an additional tax is to
444 be assessed for a year under such final decision, a board of assessors may require the corporation
445 to furnish within 30 days the list of personal estate required by section 29 of chapter 59 for each
446 year.

447 SECTION 46. Section 8 of said chapter 58, as so appearing, is hereby amended by
448 striking out, in lines 11 and 12, the words “obvious clerical”.

449 SECTION 47. Subsection (b) of section 18C of said chapter 58, as so appearing, is
450 hereby amended by striking out the first sentence and inserting in place thereof the following
451 sentence:- The state treasurer and the commissioner of revenue shall, subject to appropriation,
452 distribute budgeted aid to cities and towns.

453 SECTION 48. Section 5 of chapter 59 of the General Laws, as appearing in the 2022
454 Official Edition, is hereby amended by inserting, in line 9, after the words “Twenty-second G”,
455 the following words:- , Twenty-second H.

456 SECTION 49. Clause Forty-first C of said section 5 of said chapter 59, as so appearing, is
457 hereby further amended by striking out, in line 1371, the words “by not more than 100 per cent”
458 and inserting in place thereof the following words:- an amount to be determined locally.

459 SECTION 50. Said section 5 of said chapter 59, as so appearing, is hereby further
460 amended by striking out clause Forty-third and inserting in place thereof the following clause:-

461 Forty-third, Real estate of the surviving minor children, including adopted children, of a
462 police officer or firefighter killed in the line of duty as such police officer or firefighter; provided

that such real estate is owned, including real estate that is owned by a trustee, conservator or other fiduciary for the benefit of the surviving minor children, and occupied by such children as their domicile, and provided, further, that no real estate shall be so exempt which the assessors shall adjudge has been conveyed to such children to evade taxation.

SECTION 51. The second paragraph of clause Forty-fifth of said section 5 of said chapter 59, as so appearing, is hereby amended by adding the following 2 sentences:- Any such negotiated amount shall be included in the tax base for purposes of determining the levy ceiling and levy limit under section 21C and in determining minimum residential factor and classification of property under section 1A of chapter 58 and section 56 of chapter 40. The department of revenue may issue guidelines for implementing the provisions of this subsection consistent with preserving the negotiated payment amount in the local tax base for such purpose.

SECTION 52. Said section 5 of said chapter 59, as so appearing, is hereby further amended by adding the following 2 clauses:-

Fifty-ninth. In any city or town that accepts this clause, a person whose domicile is owned by a trustee, conservator or other fiduciary for the person's benefit shall be deemed the owner of the domicile for purposes of an exemption under any clause listed in the third paragraph of section 59 or a deferral under clause Eighteenth A or Forty-first A of this section and shall be granted the exemption provided the person is otherwise eligible under such clause.

Sixtieth. In a city or town that accepts this section and is certified by the commissioner to be assessing all property at full and fair cash valuation, an exemption granted pursuant to any clause specifically listed in the first paragraph of section 5 shall be increased annually by an amount not to exceed the increase in the cost of living as determined by the Consumer Price

Index for such year. The department of revenue shall annually inform each city or town that accepts this clause of the amount of this increase.

SECTION 53. Said chapter 59, as so appearing, is hereby further amended by inserting after section 50 the following section:-

Section 5P. (a) In a city or town that accepts this section, there shall be an exemption for income and age qualified domiciliary homeowners as provided herein. For the purposes of this section, “parcel” shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include condominium units. The exemption provided for herein shall be in addition to any other exemptions allowed by the General Laws.

(b) With respect to each qualifying parcel of real property classified as class one, residential in the municipality, there shall be an exemption from the property tax in an amount to be set annually by the Board of Assessors of the municipality, or the Select Board, Town Council or City Council, to be decided by the legislative body at the time of adoption as provided in paragraph (d). The exemption shall be applied to the domicile of the taxpayer.

(c) A parcel of real property shall qualify for the exemption under this section if each of the following criteria is met:

(i) The qualifying real property is owned and occupied by a person whose income from the prior year would make the person eligible for the income tax credit allowed under subsection (k) of section 6 of chapter 62;

504 (ii) The qualifying real property is owned by a single applicant age 65 or older as of July
505 1 of the applicable fiscal year or jointly by persons either of whom is age 65 or above as of July
506 1 of the applicable fiscal year and the joint applicant is 60 years of age or older;

507 (iii) The qualifying real property is owned and occupied by the applicant or joint
508 applicants as their domicile;

509 (iv) The applicant or at least 1 of the joint applicants has been domiciled and owned a
510 home in the municipality for at least 10 consecutive years before filing an application for the
511 exemption;

512 (v) The assessed value of the domicile is not greater than the prior year's maximum
513 assessed value for qualification for the income tax credit allowed under subsection (k) of section
514 6 of chapter 62, as adjusted annually by the commissioner of revenue;

515 (vi) The total assets of the applicant do not exceed any asset limitations established by the
516 chief executive officer under paragraph (e) to determine eligibility for this exemption; and

517 (vi) The board of assessors has approved the application.

518 (d) The Board of Assessors of the municipality, or the Select Board, Town Council or
519 City Council, to be decided by the legislative body at the time of adoption shall annually
520 determine the exemption amount, which shall not be more than 200 per cent of the maximum
521 amount of the income tax credit allowed under subsection (k) of section 6 of chapter 62 for
522 which the applicant qualified in the previous year.

(e) The Board of Assessors of the municipality, or the Select Board, Town Council or City Council, to be decided by the legislative body at the time of adoption may establish limits on the total assets that may be owned by an applicant for purposes of eligibility.

(f) A person who seeks to qualify for the exemption shall, on or before April 1 of the applicable tax year, or within 3 months after the bill or notice of assessment was sent, whichever is later, file an application, on a form to be adopted by the board of assessors, containing supporting documentation to demonstrate the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

(g) The total amount exempted by this section shall be allocated proportionally within the residential tax levy. No exemption shall be granted under this section until the commissioner of revenue certifies a residential tax rate for the applicable tax year.

SECTION 54. Section 21C of said chapter 59, as so appearing, is hereby amended by inserting after subsection (i1/2) the following subsection:

(i3/4) The local appropriating authority of any city or town may, by a two-thirds vote, seek voter approval to assess taxes in excess of the levy limitation for one-time, nonrecurring operational expenditures to be assessed for only 1 fiscal year. Amounts for such one-time, nonrecurring operational expenditures or for the city's or town's apportioned share for one-time, nonrecurring operational expenditures by a regional governmental unit shall be assessed only after approval by a separate vote of the people taken at a regular or special election held before the setting of the annual tax rate; provided, however, that the question submitted shall be worded as follows: "Shall the (city/town) of ____ be allowed to assess an additional \$ ____ in real estate

544 and personal property taxes for the purposes of (state the purpose(s) for which the monies from
545 this assessment will be used) for only the fiscal year beginning July first, two thousand and ____?

546 Yes <\ul> No <\ul>”;

547 and provided, further, that said question shall be deemed approved if a majority of the
548 persons voting thereon shall vote “yes”.

549 SECTION 55. Said chapter 59, as so appearing, is hereby further amended by striking out
550 section 39 and inserting in place thereof the following section:-

551 Section 39. The valuation at which the machinery, poles, wires and underground
552 conduits, wires and pipes of all telephone companies and personal property of utility companies,
553 as defined herein, and personal property of telecommunication companies, including wireless
554 telecommunication and cable companies, shall be assessed by the assessors of the respective
555 cities and towns where such property is subject to taxation shall be determined annually by the
556 commissioner of revenue, subject to appeal to the appellate tax board, as hereinafter provided.

557 On or before June 15 in each year, the commissioner of revenue shall determine and
558 certify to the owner of such machinery, poles, wires and underground conduits, wires, and pipes
559 and personal property and to the board of assessors of every city and town where such
560 machinery, poles, wires and underground conduits, wires, and pipes and personal property are
561 subject to taxation, the valuation as of January 1 in such year of such machinery, poles, wires and
562 underground conduits, wires, and pipes and personal property in said city or town. Every owner
563 and board of assessors to whom any such valuation shall have been so certified may, on or before
564 July 15 then next ensuing, appeal to the appellate tax board from such valuation. Every such
565 appeal shall relate to the valuation of the machinery, poles, wires and underground conduits,

wires, and pipes and personal property of only one owner in one city or town, and shall name as appellees the commissioner of revenue and all persons, other than the appellant, to whom such valuation was required to be certified.

Any appellee company or board of assessors that has not filed its own appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the original appeal against that appellee, whichever is later. In every such appeal, the appellant shall have the burden of proving that the value of the machinery, poles, wires and underground conduits, wires, and pipes and personal property is substantially higher or substantially lower, as the case may be, than the valuation certified by the commissioner of revenue. The appellate tax board shall hear and decide the subject matter of each such appeal without priority over other appeals pending before it and give notice of its decision to the commissioner of revenue, the owner and the board of assessors; and except as provided in section 13 of chapter 58A, such decision shall be final and conclusive. The appellate tax board shall consolidate for the purpose of the hearing and decision aforesaid all appeals relating to the valuation of the machinery, poles, wires and underground conduits, wires, and pipes and personal property of the same owner in the same city or town, and in its discretion may so consolidate any or all appeals relating to the valuation of the machinery, poles, wires and underground conduits, wires, and pipes and personal property of the same owner, although such appeals relate to more than 1 city or town. All appeals taken under this section by the same owner at the same time shall be deemed to constitute 1 appeal for the purpose of determining the entry fee payable therefore under section 7 of chapter 58A.

The board of assessors shall assess the machinery, poles, wires and underground conduits, wires and pipes and personal property of all telephone and telegraph companies as certified and at the value determined by the commissioner of revenue under this section;

provided, however, that in the event of a final decision by the appellate tax board or of the supreme judicial court under the preceding paragraph establishing a different valuation, the assessors shall grant an abatement, or assess and commit to the collector with their warrant for collection an additional tax, as the case may be, to conform with the valuation so established by such final decision. Assessment pursuant to this paragraph shall be deemed to be a full compliance with the oath of office of each assessor and a full performance of their official duty with relation to the assessment of such property, except as provided in the following section.

Personal property of utility companies shall mean any underground conduits, poles, wires and pipes whether on public or private property; and machinery used in the conduct of business, except stock in trade or machinery directly used in connection with dry cleaning or laundering processes, refrigeration of goods, air conditioning of premises or in any purchasing, selling, accounting or administrative function.

SECTION 56. Section 41 of said chapter 59 of the General Laws, as so appearing, is hereby amended by striking out, in line 1, the word “telephone”.

SECTION 57. Section 42A of said chapter 59, as so appearing, is hereby amended by striking out the words “telephone or telegraph” each time they appear.

SECTION 58. Said chapter 59, as so appearing, is hereby amended by inserting after section 42A the following section:-

Section 42B. Returns filed under section 38A or section 41, and books, papers, records and other data obtained under section 42A, shall, except in proceedings before the appellate tax board or a court of the commonwealth, be open only to the inspection of the commissioner, the assessors or the deputies, clerks and assistants of either the commissioner or assessors, and any

611 designated private auditors of the commissioner or the assessors as may have occasion to inspect
612 the returns, books, papers, records and other data in the performance of their official, contractual
613 or designated duties.

614 For the purposes of this section, a “designated private auditor” shall mean an individual,
615 corporation or other legal entity selected by the commissioner to value property or exam records
616 under section 42A, or by the assessors to examine the returns, books, papers, records and other
617 data for purposes of determining whether to appeal the valuations certified by the commissioner
618 under sections 38A, 39 or 42A. Nothing in this section shall prevent a company that submitted
619 the information, or its designated representative, from inspecting or being provided a copy of the
620 submission upon request.

621 SECTION 59. Section 57 of said chapter 59 of the General Laws, as so appearing, is
622 hereby amended by striking out the third paragraph.

623 SECTION 60. The twelfth paragraph of section 57C of said chapter 59, as so appearing,
624 is hereby amended by inserting after the first sentence the following sentence:- For purposes of
625 this section, amounts not timely received shall be deemed unpaid.

626 SECTION 61. Said section 57C of said chapter 59, as so appearing, is hereby further
627 amended by striking out the fourteenth paragraph.

628 SECTION 62. Section 59 of said chapter 59, as so appearing, is hereby amended by
629 inserting after the words “Twenty-second F”, in line 45, the following words:- , Twenty-second
630 H.

SECTION 63. Section 64 of said chapter 59, as so appearing, is hereby amended by striking out, in line 2, the words “at least one half of”.

SECTION 64. Said section 64 of said chapter 59, as so appearing, is hereby further amended by adding the following paragraph:-

For the purposes of determining jurisdictional interest requirements on appeals under this section, if a payment for taxes on personal property or a parcel of real estate is, after the date prescribed by sections 23D, 57 or 57C, delivered to the collector by United States mail or by an alternative private delivery service as the collector may permit, the payment date shall be deemed to be the date of the United States postmark, the date of the certification of mailing stamped and postmarked by the United States postal service, the date of a certified mail receipt provided by the United States postal service or other substantiating date mark permitted by the Rules of Practice and Procedure of the Appellate Tax Board that is affixed on the envelope or other appropriate wrapper in which the payment is mailed or delivered if the payment was mailed in the United States in an envelope or such appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery service, properly addressed to the collector; provided, however, that a taxpayer shall have the burden of proving the timely mailing of any payment of taxes to said collector under this section and the collector shall have no obligation to maintain any record relative to the date of mailing of the tax; and provided further, that nothing in this section shall be construed to place the burden of proving any untimely mailing on the collector. As used in this section, “United States postmark” shall mean only a postmark made by the United States post office. This paragraph shall not apply to the calculation of interest on taxes due under sections 23D, 57 or 57C.

SECTION 65. Section 2A of chapter 60A, as appearing in 2022 Official Edition, is hereby amended by inserting at the end of the first paragraph the following sentence:- In the alternative, if an excise remains unpaid for 14 days after a demand, the deputy collector or the local tax collector or commissioner of revenue, as the case may be, may send the delinquent taxpayer a notice of intent to transmit to the registrar of motor vehicles a notice of nonpayment as provided in this section, and if the taxpayer does not pay the excise within 30 days of such notice, then the deputy collector or the local tax collector or commissioner of revenue, as the case may be, shall so notify the registrar.

SECTION 66. Said chapter 60A, as so appearing, is hereby amended by adding the following section:-

Section 10. (a) A city or town which accepts this section in the manner provided in section 4 of chapter 4 may increase the assessed amount of the excise tax assessed pursuant to section 1 of this chapter by a rate of up to 5 per cent.

(b) If accepted prior to October 1, this section shall take effect in a municipality on assessments in the next calendar year or a later calendar year that the municipality may designate.

SECTION 67. Section 8 of chapter 61 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by adding the following paragraph:-

The treasurer of the city, town or regional school district, with the approval of the city council and city manager, if any, or otherwise the mayor in a city, or the select board in a town, as the case may be, may finance debt incurred to exercise its option to purchase the land as follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,

675 interest rate and dates of payment of debt service within 10 days after the date of issuance of the
676 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
677 principal and interest on such bonds. The state treasurer shall pay such debt service and after
678 payment shall withhold from the distributable aid payable to the city or town an amount which
679 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
680 in any year is insufficient for this purpose, from any other amounts payable by the
681 commonwealth to such city or town under any provision of law. From the time withheld by the
682 state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt
683 from being levied upon, taken, sequestered or applied toward paying the debts of the city or town
684 other than for payment of debt service on such bonds.

685 SECTION 68. Section 14 of chapter 61A of the General Laws, as appearing in the 2022
686 Official Edition, is hereby amended by adding the following paragraph:-

687 The treasurer of the city, town or regional school district, with the approval of the city
688 council and city manager, if any, or otherwise the mayor in a city, or the select board in a town,
689 as the case may be, may finance debt incurred to exercise its option to purchase the land as
690 follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,
691 interest rate and dates of payment of debt service within ten days after the date of issuance of the
692 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
693 principal and interest on such bonds. The state treasurer shall pay such debt service and after
694 payment shall withhold from the distributable aid payable to the city or town an amount which
695 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
696 in any year is insufficient for this purpose, from any other amounts payable by the
697 commonwealth to such city or town under any provision of law. From the time withheld by the

state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt from being levied upon, taken, sequestered or applied toward paying the debts of the city or town other than for payment of debt service on such bonds.

SECTION 69. Section 9 of chapter 61B of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by adding the following paragraph:-

The treasurer of the city, town or regional school district, with the approval of the city council and city manager, if any, or otherwise the mayor in a city, or the select board in a town, as the case may be, may finance debt incurred to exercise its option to purchase the land as follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule, interest rate and dates of payment of debt service within ten days after the date of issuance of the bonds. The state treasurer or the approved paying agents shall become the paying agents for the principal and interest on such bonds. The state treasurer shall pay such debt service and after payment shall withhold from the distributable aid payable to the city or town an amount which will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid in any year is insufficient for this purpose, from any other amounts payable by the commonwealth to such city or town under any provision of law. From the time withheld by the state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt from being levied upon, taken, sequestered or applied toward paying the debts of the city or town other than for payment of debt service on such bonds.

SECTION 70. Section 3A of chapter 64G of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out, in line 5, the figure “6” and inserting in place thereof the following figure:- 7.

SECTION 71. Said section 3A of said chapter 64G, as so appearing, is hereby further amended by striking out, in line 10, the figure “6.5” and inserting in place thereof the following figure:- 7.5.

SECTION 72. Subsection (a) of section 2 of chapter 64L of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out, in line 4, the figure “.75” and inserting in place thereof the following figure:- 1.

SECTION 73. Section 7C of chapter 71 of the General Laws is hereby repealed.

SECTION 74. Section 16B1/2 of said chapter 71 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out the first paragraph and inserting in place thereof the following paragraph:-

If the unencumbered amount in the excess and deficiency fund, so called, of a regional school district at the end of a fiscal year exceeds 5 per cent of its operating budget and its budgeted capital costs for the succeeding fiscal year, the amount in excess of the said 5 per cent shall be applied by the regional school district committee to reduce the amount to be raised by assessment on the member cities and towns in accordance with the terms of the agreement for apportionment of costs. The commissioner of revenue shall certify the unencumbered amount in the excess and deficiency fund, so called, of a regional school district, and the amount, if any, by which it exceeds 5 per cent of the district’s operating budget and its budgeted capital costs for the succeeding fiscal year, at the end of each fiscal year and shall report such amount to the regional district school committee, the board of selectmen in each member town and the city council in each member city by December 1 of each year. The regional district school committee shall submit all information necessary to perform said certification to the commissioner of

revenue at the close of each fiscal year but no later than October 31. The regional school district treasurer shall recertify the amounts reapportioned in the current fiscal year to the treasurers of the several towns within thirty days from the date on which the regional district school committee votes to reduce the amounts to be raised by assessment. If the recertification is made after the annual town meeting referred to in the first paragraph of section 16B, the amount recertified shall be considered an amendment to the amount required to have been appropriated at that meeting without the necessity for further action by the member city or town, and, if the annual assessment of taxes has not been made, the town assessors shall include only the amount so recertified in making the annual assessment of taxes under the provisions of section 23 of chapter 59. Otherwise, the regional district school committee shall include the amount in excess of the said 5 per cent as a revenue source for the subsequent fiscal year and the amount shall be credited and apportioned to each member municipality in accordance with the terms of the agreement for apportionment of costs.

SECTION 75. Section 1 of chapter 94C of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting, in line 123, after the word “substances”, the following words:- ; provided, however, that said testing equipment shall not include fentanyl test strips or any testing equipment or device solely used, intended for use or designed to be used to determine whether a substance contains fentanyl or its analogues.

SECTION 76. Said chapter 94C is hereby further amended by inserting after section 19F the following new section:-

Section 19G. Any person who, in good faith, provides, administers or utilizes a fentanyl test strip or any testing equipment or device solely used, intended for use or designed to be used

to determine whether a substance contains fentanyl or its analogues shall not, as a result of the person's acts or omissions, be subject to any criminal or civil liability or any professional disciplinary action; provided, however, that this section shall not apply to acts of gross negligence or willful or wanton misconduct.

SECTION 77. Section 28A of chapter 151A of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting after subsection (d) the following subsection:-

(e) with respect to services described in subsections (a) and (b) that are provided to or on behalf of an educational institution, benefits shall not be paid to any individual under the same circumstances as described in subsections (a) through (c), inclusive.

SECTION 78. Subsection (d) of section 29 of said chapter 151A, as so appearing, is hereby amended by adding the following paragraph:-

(7) Notwithstanding any of the foregoing provisions of this subsection, the amount of benefits otherwise payable to an individual for any week that begins in a period with respect to which such individual is receiving governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment from a defined benefit plan that is based on the previous work of such individual for the separating employer or for a base period employer shall be reduced by an amount equal to 65 per cent of the amount of such payment that is reasonably attributable to such week; provided, however, that such reduction shall apply only when such separating or base period employer employed the individual for at least 75 per cent of the individual's total length of service on which the defined benefit plan is based; and, provided further, that such reduction shall apply only if, and to the extent, the reduction is then consistent

with section 3304(a)(15) of the Internal Revenue Code of 1954. Payments received under the Social Security Act shall not be subject to this paragraph.

SECTION 79. Chapter 164 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out section 34B and inserting in place thereof the following section:-

Section 34B. A distribution company or a telephone company engaging in the removal of an existing pole and the installation of a new pole in place thereof shall complete the transfer of wires, all repairs and the removal of the existing pole from the site within 180 days from the date of installation of the new pole; provided, however, that for any approved commercial or industrial construction project, the completion of which is expected to take longer than 1 year, said company shall be required to remove such pole within 180 days from the date of installation of the new pole. The owner of such pole shall notify all other users of the starting date of such removal and installation work at least 48 hours prior to the commencement of such work, and said owner shall require all other users to remove their wiring and other attachments from the poles in a timely manner.

The department of public utilities and the department of telecommunications and cable may promulgate regulations allowing such distribution company or telephone company to move the attachments, as defined in section 25A of chapter 166, of other users. Relevant line worker, electrical, distribution company and telephone company labor unions shall be made a party to any rulemaking related to such regulations. A city or town may enforce this section by the enactment of a local ordinance or bylaw prohibiting double poles beyond the 180 days, as the case may be, as authorized by this section, the violation of which may be punishable by a fine to

808 be imposed on the owner of such double poles not to exceed a maximum of \$1,000 per
809 occurrence.

810 SECTION 80. Section 17 of chapter 268A of the General Laws, as appearing in the 2022
811 Official Edition, is hereby amended by adding the following paragraph:-

812 This section shall not prevent a municipal employee from receiving or requesting
813 compensation from, or acting as an agent or attorney for, the employee's municipality and one or
814 more other governmental units, as defined by section 4A of chapter 40, in connection with an
815 intermunicipal agreement under said section 4A of said chapter 40; provided that the employee is
816 acting within the scope of the employee's duties under the intermunicipal agreement.

817 SECTION 81. Notwithstanding section 20 of chapter 44 of the General Laws, or any
818 other general or special law to the contrary, a community who reserved or used a debt excluded
819 premium for capital shall account for said premium on the debt excluded borrowing without
820 adjustment to the debt exclusion.

821 SECTION 82. Notwithstanding section 53 of chapter 44 of the General Laws or any other
822 general or special law to the contrary, any city or town may, upon the approval of the chief
823 executive officer, establish in the treasury a separate revenue account into which shall be
824 deposited the monies received pursuant to section 25B of chapter 54 of the General Laws and
825 chapter 111 of the acts of 2014. Said special account shall be established by the municipal
826 treasurer in the municipal treasury and shall be kept separate and apart from other monies.
827 Monies in any special account shall be expended at the direction of the chief executive officer
828 without further appropriation only for the purposes for which the monies were received.

SECTION 83. Notwithstanding any general or special law to the contrary, there shall be a special commission to investigate and study retiree healthcare and other non-pension benefits. The commission shall consider the range of benefits that are or should be provided as well as the current and anticipated future cost of providing them. The commission shall consider and may make recommendations on how best to divide the costs between the commonwealth and its employees and between the commonwealth's municipalities and their employees. Upon appropriation of sufficient funds, the commission shall engage professional advisors as needed to accomplish its purposes.

The commission shall consist of the following members: 1 of whom shall be the secretary of administration and finance, or the secretary's designee; 1 of whom shall be the treasurer, or the treasurer's designee; 1 of whom shall be the executive director of the group insurance commission, or the director's designee; 1 of whom shall be a private citizen, appointed by the governor, who shall serve as chair of the commission and shall not be a member of any of the 105 contributory retirement systems; 2 of whom shall be members of the house of representatives, 1 of whom shall be appointed by the minority leader; 2 of whom shall be members of the senate, 1 of whom shall be appointed by the minority leader; 1 of whom shall be selected by the governor from a list of 3 candidates submitted by the president of the Massachusetts AFL-CIO; 2 of whom shall be members of the Massachusetts Municipal Association, 1 of whom shall represent a rural community; and 1 of whom shall be a member of the Retired State, County and Municipal Employees Association of Massachusetts.

The commission shall file a report of its recommendations and proposed legislation, if any, with the clerks of the house and senate, the chairs of the house and senate committee on

851 ways and means and the chairs of the joint committee on public service not later than June 30,
852 2026.

853 SECTION 84. Subsection (f) of section 91 of chapter 32, as inserted by section 18 of this
854 act, is hereby repealed.

855 SECTION 85. Section 53 shall apply to tax years beginning on or after January 1, 2027.

856 SECTION 86. Sections 55 through 58, inclusive, shall take effect on July 1, 2026 or at
857 the start of a subsequent fiscal year as may be determined by the commissioner of revenue.

858 SECTION 87. Section 79 shall take effect 1 year after the effective date of this act.

859 SECTION 88. Section 84 shall take effect on January 1, 2028.