

SENATE No. 2410

The Commonwealth of Massachusetts

—————
In the One Hundred and Eighty-Ninth General Court
(2015-2016)
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SENATE, Thursday, July 7, 2016

The committee on Ways and Means, to whom was referred the House Bill modernizing municipal finance and government (House, No. 4419); reports, recommending that the same ought to pass with an amendment striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 2410.

For the committee,
Karen E. Spilka

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

1 SECTION 1. Section 39M of chapter 30 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking out subsection (a) and inserting in place thereof
3 the following subsection:-

4 (a) Every contract for the construction, reconstruction, alteration, remodeling or repair of
5 a public work, or for the purchase of any material, as hereinafter defined, by the commonwealth,
6 a political subdivision thereof or a county, city, town, district or housing authority, that is
7 estimated by the awarding authority to cost less than \$10,000 dollars shall be obtained through
8 the exercise of sound business practices as defined in section 2 of chapter 30B. The awarding
9 authority shall make and keep a record of each procurement that, at a minimum, shall include the
10 name and address of the person from whom the services were procured. An awarding authority
11 that utilizes a vendor on a statewide contract procured through the operational services division,
12 or a blanket contract procured by the awarding authority pursuant to this section, shall be deemed
13 to have obtained the contract through sound business practices.

14 Every contract for the construction, reconstruction, alteration, remodeling or repair of a
15 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth, a

16 political subdivision thereof or a county, city, town, district or housing authority, that is
17 estimated by the awarding authority to cost not less than \$10,000 but not more than \$50,000 shall
18 be awarded to the responsible bidder offering to perform the contract at the lowest price. The
19 awarding authority shall make public notification of the contract and shall seek written responses
20 from no fewer than 3 persons who customarily perform such work. For purposes of this
21 subsection, the term “public notification” shall include, but need not be limited to, posting the
22 contract and scope-of-work statement, at least 2 weeks before the time specified in the
23 notification for the receipt of responses, in the following locations: (i) on the website of the
24 awarding authority; (ii) on the COMMBUYS system administered by the operational services
25 division; (iii) in the central register published pursuant to section 20A of chapter 9; and (iv) in a
26 conspicuous place in or near the primary office of the awarding authority; provided, however,
27 that if the awarding authority obtains a minimum of 2 written responses from a vendor list
28 established through a blanket contract or a statewide contract procured through the operational
29 services division, and the lowest of those written responses is deemed acceptable to the awarding
30 authority, public notification is not required. The solicitation shall include a scope-of-work
31 statement that defines the work to be performed and provides potential responders with sufficient
32 information regarding the objectives and requirements of the awarding authority and the time
33 period within which the work shall be completed. The awarding authority shall record the names
34 and addresses of all persons from whom written responses were sought, the names of the persons
35 submitting written responses and the date and amount of each written response.

36 An awarding authority may utilize a vendor list established through a statewide contract
37 procured through the operational services division to identify 1 or more of the persons from
38 whom it will seek written responses for purposes of this subsection. An awarding authority may

39 also procure a blanket contract to establish a listing of vendors in certain defined categories of
40 work that are under contract to provide services for multiple individual tasks of not more than
41 \$50,000 each, and from whom written responses will be sought. A blanket contract procured by
42 an awarding authority shall be procured pursuant to this section or sections 44A to 44J, inclusive,
43 of chapter 149, which are applicable to projects costing more than \$50,000.

44 Every contract for the construction, reconstruction, alteration, remodeling or repair of a
45 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth, a
46 political subdivision thereof or a county, city, town, district or housing authority, that is
47 estimated by the awarding authority to cost more than \$50,000, and every contract for the
48 construction, reconstruction, installation, demolition, maintenance or repair of a building by a
49 public agency, as defined by subsection (1) of section 44A of chapter 149, estimated to cost more
50 than \$50,000 but not more than \$150,000, shall be awarded to the lowest eligible responsible
51 bidder on the basis of competitive bids publicly opened and read by the awarding authority
52 forthwith upon expiration of the time for the filing of bids; provided, however, that the awarding
53 authority may reject any and all bids if it is in the public interest to do so. Every bid for such
54 contract shall be accompanied by a bid deposit in the form of: (i) a bid bond; (ii) cash; or (iii) a
55 certified check drawn on, or a treasurer's or cashier's check issued by, a responsible bank or trust
56 company, payable to the awarding authority. The amount of the bid deposit shall be 5 per-cent
57 of the value of the bid. A person submitting a bid pursuant to this section shall certify, in the bid,
58 as follows:

59 The undersigned certifies under penalties of perjury that this bid is in all respects bona
60 fide, fair and made without collusion or fraud with another person. As used in this paragraph, the

61 word "person" shall mean a natural person, joint venture, partnership, corporation or other
62 business or legal entity.

63 (Name of person signing bid)

64 (Company)

65 This subsection shall not apply to the award of a contract subject to sections 44A to 44J,
66 inclusive, of chapter 149. In cases of extreme emergency caused by enemy attack, sabotage or
67 other such hostile actions or resulting from an imminent security threat explosion, fire, flood,
68 earthquake, hurricane, tornado or other catastrophe, an awarding authority may, without
69 competitive bids and notwithstanding any general or special law, award contracts otherwise
70 subject to this subsection to perform work and to purchase or rent materials and equipment as
71 may be necessary for the temporary repair and restoration to service of a public work in order to
72 preserve the health and safety of persons or property; provided, that this exception shall not
73 apply to the permanent reconstruction, alteration, remodeling or repair of a public work.

74 SECTION 2. Subsection (d) of said section 39M of said chapter 30, as so appearing, is
75 hereby amended by striking out, in line 99, the words "twenty-five thousand dollars" and
76 inserting in place thereof the following figure:- \$50,000.

77 SECTION 3. Said subsection (d) of said section 39M of said chapter 30, as so appearing,
78 is hereby further amended by inserting after the figure "30B", in line 104, the following words:- ,
79 or procured through the operational services division pursuant to sections 22 and 52 of chapter 7.

80 SECTION 4. Subsection (b) of section 1 of chapter 30B of the General Laws, as
81 appearing in the 2014 Official Edition, is hereby amended by striking out clause (23).

82 SECTION 5. Section 4 of said chapter 30B, as so appearing, is hereby amended by
83 striking out subsection (a) and inserting in place thereof the following subsection:-

84 (a) Except as permitted pursuant to this section and section 7, for the procurement of a
85 supply or service in the amount of \$10,000 or greater, but not more than \$50,000, a procurement
86 officer shall seek written quotations from no fewer than 3 persons customarily providing the
87 supply or service. The procurement officer shall record: (i) the names and addresses of all
88 persons from whom quotations were sought; (ii) the purchase description used for the
89 procurement; (iii) the names of the persons submitting quotations; and (iv) the date and amount
90 of each quotation. This information shall be retained in the file required pursuant to section 3. A
91 governmental body may require that a procurement in an amount of not more than \$50,000 be
92 subject to section 5.

93 SECTION 6. Section 5 of said chapter 30B, as so appearing, is hereby amended by
94 striking out, in lines 2 to 3, inclusive, the words “\$35,000 or more” and inserting in place thereof
95 the following words:- more than \$50,000.

96 SECTION 7. Said section 5 of said chapter 30B, as so appearing, is hereby further
97 amended by inserting after the word “body”, in line 35, the following words:- and on the
98 COMMBUYS system administered by the operational services division.

99 SECTION 8. Said section 5 of said chapter 30B, as so appearing, is hereby further
100 amended by striking out, in lines 36 to 37, inclusive, the words “twenty-five thousand dollars or
101 more” and inserting in place thereof the following words:- more than \$50,000.

102 SECTION 9. Section 6 of said chapter 30B, as so appearing, is hereby amended by
103 striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following
104 words:- more than \$50,000.

105 SECTION 10. Section 6A of said chapter 30B, as so appearing, is hereby amended by
106 striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following
107 words:- more than \$50,000.

108 SECTION 11. Section 7 of said chapter 30B, as so appearing, is hereby amended by
109 striking out, in line 2, the words “less than \$35,000” and inserting in place thereof the following
110 words:- not more than \$50,000.

111 SECTION 12. Section 9A½ of chapter 32B of the General Laws is hereby repealed.

112 SECTION 13. Said chapter 32B is hereby amended by striking out section 20, as
113 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

114 Section 20. (a) As used in this section and in section 20A, the following words shall have
115 the following meanings unless the context clearly requires otherwise:

116 “Chief executive officer”, the mayor in a city or the board of selectmen in a town, unless
117 some other municipal office is designated to be the chief executive officer pursuant to a local

118 charter, the county commissioners in a county and the governing board, commission or
119 committee in a district or other governmental unit.

120 “Commission” or “PERAC”, the public employee retirement administration commission
121 established pursuant to section 49 of chapter 7.

122 “GASB”, the Governmental Accounting Standards Board.

123 “Governing body”, the legislative body in a city or town, the county commissioners in a
124 county, the regional district school committee in a regional school district or the district meeting
125 or other appropriating body in any other governmental unit.

126 “Governmental unit” or “unit”, a political subdivision of the commonwealth, including a
127 municipal lighting plant, local housing or redevelopment authority, regional council of
128 government established pursuant to section 20 of chapter 34B and education collaborative, as
129 defined in section 4E of chapter 40.

130 “State Retiree Benefits Trust Fund board of trustees”, the board of trustees established by
131 section 24A of chapter 32A.

132 “Other Post-Employment Benefits Liability Trust Fund” or “OPEB Fund”, a trust fund
133 established by a governmental unit pursuant to this section for the deposit of gifts, grants,
134 appropriations and other money for the: (i) benefit of retired employees and their dependents; (ii)
135 payment of required contributions by the governmental unit to the group health insurance
136 benefits provided to employees and their dependents after retirement; and (iii) reduction and
137 elimination of the unfunded liability of the governmental unit for those benefits.

138 “OPEB Fund board of trustees”, an independent board of trustees selected by a
139 governmental unit with investing authority for the OPEB Fund.

140 “OPEB investing authority” or “investing authority”, the trustee or board of trustees
141 designated by a governmental unit to invest and reinvest the assets of the OPEB Fund using the
142 investment standard or investment vehicle established pursuant to this section.

143 (b) A governmental unit that accepts this section shall establish on its books and accounts
144 the Other Post-Employment Benefits Liability Trust Fund, the assets of which shall be held
145 solely to meet the current and future liabilities of the governmental unit for group health
146 insurance benefits for retirees and their dependents. The governmental unit may appropriate
147 amounts to be credited to the fund and the treasurer of the governmental unit may accept gifts,
148 grants and other contributions to the fund. The fund shall be an expendable trust subject to
149 appropriation and shall be managed by a trustee or a board of trustees as provided in subsection
150 (d). Any interest or other income generated by the fund shall be added to and become part of the
151 fund. Amounts that a governmental unit receives as a sponsor of a qualified retiree prescription
152 drug plan pursuant to 42 USC section 1395w-132 may be dedicated to and become part of the
153 fund by vote of the governing body of the governmental unit. All monies held in the fund shall
154 be accounted for separately from other money of the governmental unit and shall not be subject
155 to the claims of any general creditor of the governmental unit. The fund shall be irrevocable.

156 (c) The treasurer of the governmental unit shall be the custodian of the OPEB Fund and
157 shall be bonded in the amount necessary to protect fund assets.

158 (d) The governing body of the governmental unit shall designate a trustee or board of
159 trustees, which shall have general supervision of the management, investment and reinvestment
160 of the OPEB Fund. The governing body may designate as the trustee or board of trustees: (i) the
161 custodian; (ii) the governmental unit's retirement board; or (iii) an OPEB Fund board of trustees
162 established by the governmental unit pursuant to subsection (e). If no designation is made, the
163 custodian of the fund shall be the trustee and shall manage and invest the fund. The duties and
164 obligations of the trustee or board of trustees with respect to the fund shall be set forth in a
165 declaration of trust to be adopted by the trustee or board, but shall not be inconsistent with this
166 section. The declaration of trust and any amendments thereto shall be filed with the chief
167 executive officer and the clerk of the governing body of the governmental unit and take effect 90
168 days after filing, unless the governing body votes to disapprove the declaration or amendment
169 within that period. The trustee or board of trustees may employ reputable and knowledgeable
170 investment consultants to assist in determining appropriate investments and pay for those
171 services from the fund, if authorized by the governing body of the governmental unit. The
172 trustee or board of trustees may, with the approval of the State Retiree Benefits Trust Fund board
173 of trustees, invest the OPEB Fund in the State Retiree Benefits Trust Fund established in section
174 24 of chapter 32A.

175 (e) The governing body of the governmental unit may vote to establish a separate OPEB
176 Fund board of trustees to be the investing authority. The board of trustees shall consist of 5 to 13
177 individuals, including: not less than 1 person with the investment experience desired by the
178 governmental unit; not less than 1 resident of or is otherwise represented or served by the
179 governmental unit; not less than 1 employee of the governmental unit; not less than 1 retiree of
180 the governmental unit; and not less than 1 governmental unit officer. The governmental unit

181 employee trustee shall be selected by current employees of the unit by ballot, and the retiree
182 trustee or trustees shall be selected by current retirees of the unit by ballot. The remainder of the
183 trustees shall be appointed by the chief executive officer of the governmental unit. The trustees
184 shall serve for terms of 3 or 5 years, as determined by the governing body of the governmental
185 unit and, if a vacancy occurs, a trustee may be elected or selected in the same manner to serve for
186 the remainder of the term. Trustees shall be eligible for reappointment.

187 (f) The trustee or board of trustees shall: (i) act in a fiduciary capacity; (ii) discharge its
188 duties for the primary purpose of enhancing the value of the OPEB Fund; (iii) act with the care,
189 skill, prudence and diligence under the circumstances then prevailing that a prudent person
190 acting in a like capacity and familiar with such matters would use in the conduct of an enterprise
191 with like character and with like aims; and (iv) diversify the investments in the fund to minimize
192 the risk of large losses, unless under the circumstances it is clearly prudent not to do so.

193 In any civil action brought against a trustee or the board of trustees, acting within the
194 scope of its official duties, the defense or settlement of which is made by legal counsel for the
195 governmental unit, the trustee or employee shall be indemnified from the OPEB Fund for all
196 expenses incurred in the defense thereof and for damages to the same extent as provided for
197 public employees in chapter 258. No trustee or employee shall be indemnified for expenses in
198 an action or damages awarded in such action in which there is: (i) a breach of fiduciary duty; (ii)
199 an act of willful dishonesty; or (iii) an intentional violation of law by the trustee or employee.

200 (g) Monies in the OPEB Fund not required for expenditures or anticipated expenditures
201 within the investment period shall be invested and reinvested by the custodian as directed by the
202 investing authority from time to time; provided, that the investment or reinvestment is made in

203 accordance with: (i) section 54 of chapter 44, if the treasurer or OPEB Fund board of trustees is
204 the investing authority, unless the governing body of the governmental unit authorizes
205 investment under the prudent investor rule established in chapter 203C; (ii) section 23 of chapter
206 32, if the retirement board is the investing authority; or (iii) sections 24 and 24A of chapter 32A,
207 if the OPEB Fund is invested in the State Retiree Benefits Trust Fund.

208 (h) Amounts in the OPEB Fund may be appropriated by a 2/3 vote of the governing body
209 of the governmental unit to pay the unit's share of health insurance benefits for retirees and their
210 dependents upon certification by the trustee or board of trustees that the amounts are available in
211 the fund. The treasurer of the governmental unit, after consulting with the chief executive officer
212 of the unit, shall determine the amount to be appropriated from the fund to the annual budget for
213 retiree health insurance and notify the trustee or board of trustees of that amount at the earliest
214 possible opportunity in the annual budget cycle. Upon notification, the trustee or board of
215 trustees shall take diligent steps to certify those funds as available for appropriation by the
216 governmental unit, or that they will be available by the time the appropriation would become
217 effective or provide an explanation why the funds are not, will not or should not be made
218 available.

219 (i) In a regional school district, appropriations of amounts to the OPEB Fund may be
220 made only in the annual budget submitted to the member cities and towns for approval. The
221 annual report submitted to the member cities and towns pursuant to clause (k) of section 16 of
222 chapter 71 shall include a statement of the balance in the fund and all additions to and
223 appropriations from the fund during the period covered by the report.

224 (j) A municipal lighting plant that establishes an OPEB fund shall pay the premiums and
225 assume the liability for the municipal share of retiree healthcare benefits attributable to lighting
226 plant employees and their dependents.

227 (k) A governmental unit that accepts this section may participate in the OPEB Fund
228 established by another governmental unit pursuant to this section upon authorization of the
229 governing boards of both units and in accordance with the procedures and criteria established by
230 the trustee or board of trustees of the fund. Each governmental unit shall remain responsible for
231 all costs attributable for the health care and other post-employment obligations for its retired
232 employees and their dependents and for completing an actuarial valuation of its liabilities and
233 funding schedule that conforms to GASB requirements.

234 The participating governmental unit may appropriate or otherwise contribute amounts to
235 the OPEB Fund as provided in subsection (b). Amounts from the fund may be appropriated by
236 the participating unit for its retiree health insurance expenses in the manner authorized in
237 subsection (h) upon a determination by the treasurer of the unit, after consulting with the chief
238 executive officer of the unit, of the necessary amount and notification of the treasurer of the
239 governmental unit maintaining the fund and the trustee or board of trustees of that amount. The
240 trustee or board of trustees shall certify those funds available for appropriation, as provided in
241 subsection (h), and the treasurer of the governmental unit maintaining the fund shall transfer the
242 amounts certified to the participating governmental unit.

243 The participating governmental unit shall be separately credited for any contributions
244 made to and appropriations from the OPEB Fund and for interest or other income generated by

245 the fund in the accounting of the relative liabilities of each governmental unit for its retirees and
246 their dependents.

247 (l) This section may be accepted in a city or town in the manner provided in section 4 of
248 chapter 4; in a county, by vote of the county commissioners; in a regional school district, by vote
249 of the regional school committee; and in a district or other governmental unit, by vote of the
250 district meeting or other appropriating body.

251 (m) This section shall also apply to an OPEB Fund established by a governmental unit
252 pursuant to a special law, notwithstanding any provision to the contrary, upon the acceptance of
253 this section by the governmental unit.

254 Section 20A. When a governmental unit obtains an actuarial valuation report in
255 accordance with GASB containing statements of the liabilities of the unit for health care and
256 other post-employment benefits for its retired employees and their dependents, it shall submit a
257 copy to PERAC not later than 90 days after the governmental unit's receipt of the report.
258 PERAC may require that the governmental unit provide additional information related to those
259 liabilities, as well as normal cost and benefit payments, as specified by the executive office for
260 administration and finance in consultation with PERAC. The governmental unit shall file the
261 report and additional information with PERAC and the division of local services in the
262 department of revenue. PERAC shall file a summary report of the information received pursuant
263 to this section with the chairs of the senate and house committees on ways and means, the
264 secretary of administration and finance and the board of trustees of the State Retiree Benefits
265 Trust Fund established pursuant to section 24A of chapter 32A.

266 SECTION 14. Section 36A of chapter 35 of the General Laws, as appearing in the 2014
267 Official Edition, is hereby amended by striking out, in lines 3 to 4, inclusive, the words “a board
268 composed of the attorney general, the state treasurer and the director of accounts” and inserting
269 in place thereof the following words:- the municipal finance oversight board.

270 SECTION 15. Sections 44 to 46, inclusive, of chapter 35 of the General Laws are hereby
271 repealed.

272 SECTION 16. Section 50 of chapter 35 of the General Laws is hereby repealed.

273 SECTION 17. Section 3 of said chapter 40 of the General Laws, as so appearing, is
274 hereby amended by inserting after the first paragraph the following paragraph:-

275 Notwithstanding this section or section 53 of chapter 44, a city or town that rents or
276 leases a public building or property, or space within a building or property, other than a building
277 or property under the control of the school committee, may deposit any monies received from the
278 rental or lease in a separate account in the city or town treasury. The money may be expended
279 by the board, committee or department head in control of the building or property, without
280 further appropriation, for the upkeep of the facility so rented or leased. Any balance remaining
281 in the account at the close of a fiscal year shall be paid into the general fund of the city or town;
282 provided, that in a city or town that accepts this paragraph any balance shall remain in the
283 account and may be expended for the upkeep and maintenance of any facility under the control
284 of the board, committee or department head in control of the building or property.

285 SECTION 18. Said chapter 40 is hereby further amended by inserting after section 4A
286 the following section:-

287 Section 4A½. (a) For purposes of this section, the following words shall have the
288 following meanings unless the context clearly requires otherwise:

289 “Governmental unit”, a city, town or a regional school district, a district as defined in
290 section 1A, a regional planning commission, however constituted, the Hampshire council of
291 governments, a regional transit authority established pursuant to chapter 161B, a water and sewer
292 commission established pursuant to chapter 40N or by special law, a county, or a state agency, as
293 defined in section 1 of chapter 6A.

294 “Joint powers agreement”, a contract specifying the terms and conditions of the joint
295 exercise of powers and duties entered into by participating governmental units pursuant to the
296 laws governing the governmental units and this section.

297 “Region”, a geographically-designated area within which the powers and duties provided
298 in a joint powers agreement shall be exercised.

299 (b) The chief executive officer of a city or town, or a board, committee or officer
300 authorized by law to execute a contract in the name of a governmental unit may, on behalf of the
301 governmental unit, enter into a joint powers agreement with another governmental unit for the
302 joint exercise of any of their common powers and duties within a designated region. The joint
303 powers agreement shall be authorized by the parties thereto in the following manner: (i) in a city,
304 by the city council with the approval of the mayor; (ii) in a town, by the board of selectmen; and
305 (iii) in a district, by the prudential committee. A decision to enter into a joint powers agreement
306 pursuant to this section, or to join an existing region, shall not be subject to collective bargaining
307 pursuant to chapter 150E.

308 (c) The joint powers agreement shall specify the following: (i) the purpose and the
309 method by which that purpose shall be accomplished; (ii) the services, activities or undertakings
310 to be jointly performed within the region; (iii) the specific organization, composition and nature
311 of the entity created to perform the services, activities or undertakings within the region, and the
312 specific powers and duties delegated thereto; provided, however, that the entity created shall be a
313 body politic and corporate created pursuant to subsection (d), whose funds shall be subject to an
314 annual audit and a copy of that audit shall be provided to the member governmental units and to
315 the division of local services in the department of revenue; (iv) the manner of (1) financing the
316 joint services, activities or undertakings within the region, (2) establishing and maintaining a
317 budget therefore, and (3) authorizing borrowing pursuant to subsection (e), including any
318 limitations on the purposes, terms and amounts of debt the entity may incur to perform such
319 services, activities or undertakings; (v) any procedures related to the termination of the joint
320 powers agreement, the withdrawal of a participating governmental unit and the addition of new
321 governmental units; and (vi) its duration.

322 (d) An entity established by a joint powers agreement shall be a body politic and
323 corporate with the power to: (i) sue and be sued; (ii) make and execute contracts and other
324 instruments necessary for the exercise of the powers of the entity; (iii) make, amend and repeal
325 policies and procedures relative to the operation of the entity; (iv) receive and expend funds; (v)
326 apply for and receive grants from the commonwealth, the federal government and other grantors;
327 (vi) submit an annual report to each member governmental unit, which shall contain a detailed
328 financial statement and a statement showing the method by which the annual charges assessed
329 against each governmental unit were calculated; and (vii) exercise any other powers necessary to
330 properly carry out its powers as a body politic and corporate.

331 (e) An entity created pursuant to this section shall be governed by a board of directors
332 comprised of at least 1 member representing each participating governmental unit. Each member
333 of the board of directors shall be entitled to a vote. No member of the board of directors shall
334 receive an additional salary or stipend for service as a board member. The board of directors
335 shall coordinate the activities of the entity and may establish policies and procedures necessary
336 to do so. The board of directors shall establish and manage a fund to which all monies
337 contributed by the participating governmental units and all grants and gifts from the federal or
338 state government or any other source shall be deposited. The board of directors shall appoint a
339 treasurer, who may be a treasurer of 1 of the participating governmental units. No member of the
340 board of directors or other employee of the entity shall be eligible to serve concurrently as
341 treasurer. The treasurer, subject to the direction and approval of the board of directors, shall be
342 authorized to receive, invest and disburse all funds of the entity without further appropriation.
343 The treasurer shall give bond for the faithful performance of his duties in a form and amount as
344 fixed by the board of directors. The treasurer may make appropriate investments of the funds of
345 the entity consistent with section 55B of chapter 44.

346 The board shall appoint a business officer who may be a city auditor, town accountant or
347 officer with similar duties of 1 of the participating governmental units. The business officer shall
348 have the duties and responsibilities of an auditor or accountant pursuant to sections 52 and 56 of
349 chapter 41 and shall not be eligible to hold the office of treasurer.

350 The board of directors may borrow money, enter into long or short-term loan agreements
351 or mortgages and apply for state, federal or corporate grants or contracts to obtain funds
352 necessary to carry out the purposes of the entity. The borrowing, loans or mortgages shall be

353 consistent with the joint powers agreement, standard lending practices and sections 16 to 28,
354 inclusive, of chapter 44. The board of directors may, subject to chapter 30B, enter into contracts
355 for the purchase of supplies, materials and services and for the purchase or lease of land,
356 buildings and equipment, as considered necessary by the board of directors.

357 (f) The entity shall be a public employer. The board of directors may employ personnel to
358 carry out the purposes of the joint powers agreement and establish the duties, compensation and
359 other terms and conditions of employment of personnel.

360 (g) A participating governmental unit shall not be liable for the acts or omission of
361 another participating governmental unit or the region or an entity created by the joint powers
362 agreement, unless the participating governmental unit has agreed otherwise in the joint powers
363 agreement.

364 (h) A regional school district, superintendency union, education collaborative, charter
365 school or commonwealth virtual school may only be formed as provided in the General Laws,
366 and no joint powers agreement made pursuant to this section may, in substance, create such a
367 district, union, collaborative, charter school or virtual school, irrespective of how the entity
368 created pursuant to a joint powers agreement may be characterized or named. A joint powers
369 agreement relating to public schools may only be entered into by the school committee, or other
370 governing board, as applicable.

371 SECTION 19. Section 5A of said chapter 40, as so appearing, is hereby amended by
372 striking out, in line 4, the word “three” and inserting in place thereof the following figure:- 5.

373 SECTION 20. Said chapter 40 is hereby further amended by striking out section 5B, as
374 so appearing, and inserting in place thereof the following section:-

375 Section 5B. Cities, towns and districts may create stabilization funds and appropriate an
376 amount into the funds. Interest shall be added to and become part of the fund.

377 The treasurer shall be the custodian of all stabilization funds and may deposit the
378 proceeds in: (i) a trust company, co-operative bank or savings bank, if the trust company or bank
379 is organized or exists pursuant to the laws of the commonwealth or any other state or may
380 transact business in the commonwealth and has its main office or a branch office in the
381 commonwealth, (ii) in a national bank, federal savings bank or federal savings and loan
382 association, if the bank or association may transact business and has its main office or a branch
383 office in the commonwealth, provided, however, that a state-chartered or federally-chartered
384 bank shall be insured by the Federal Deposit Insurance Corporation or its successor; (iii) may
385 invest the funds in participation units in a combined investment fund pursuant to section 38A of
386 chapter 29; or (iv) in securities that are legal investments for savings banks.

387 At the time of creating a stabilization fund, the city, town or district shall specify, and at a
388 later time may alter, the purpose of the fund, which may be for any lawful purpose including, but
389 not limited to, an approved school project pursuant to chapter 70B or any other purpose for
390 which the city, town or district may lawfully borrow money. The specification and any
391 subsequent alteration of the fund's purpose, and any appropriation of funds from the fund, shall
392 be approved by a 2/3 vote, except as provided in paragraph (g) of section 21C of chapter 59 for a
393 majority referendum vote. Subject to said section 21C of said chapter 59, any such vote shall be
394 of the legislative body of the city, town or district, subject to charter.

395 Notwithstanding section 53 of chapter 44 or any other general or special law to the
396 contrary, a city, town or district that accepts this paragraph may dedicate, without further
397 appropriation, all, or a percentage not less than 25 per cent, of a particular fee, charge or other
398 receipt to a stabilization fund established pursuant to this section; provided, however, that the
399 receipt is not reserved by law for expenditure for a particular purpose. For purposes of this
400 paragraph, a receipt shall not include taxes or excises assessed pursuant to chapters 59, 60A,
401 60B, 61, 61A or 61B or surcharges assessed pursuant to section 39M or chapter 44B. A
402 dedication shall be approved by a 2/3 vote of the legislative body of the city, town or district,
403 subject to charter, and may be terminated in the same manner. A vote to dedicate or terminate a
404 dedication shall be made before the fiscal year in which the dedication or termination is to
405 commence and shall be effective at least for 3 fiscal years.

406 SECTION 21. The first paragraph of section 22A of said chapter 40, as so appearing, is
407 hereby amended by striking out the second and third sentences and inserting in place thereof the
408 following 4 sentences:- In a city or town that accepts this provision, the agreement for the
409 acquisition or installation of parking meters may provide that payments made pursuant to that
410 agreement shall be made without appropriation, over a period of not more than 5 years, from fees
411 received for the use of the parking meters, notwithstanding section 53 of chapter 44. Such fees
412 shall be established and charged at rates determined by the city or town. Rates may be set for the
413 purpose of managing the parking supply. The revenue therefrom may be used for the acquisition,
414 installation, maintenance and operation of parking meters and other parking payment and
415 enforcement technology, the regulation of parking, compensation of parking management
416 personnel, improvements to the public realm, and transportation improvements including, but not
417 limited to, the operation of mass transit and facilities for biking and walking.

418 SECTION 22. Said chapter 40 is hereby amended by inserting after section 22A the
419 following section:-

420 Section 22A½. A city or town may establish 1 or more parking benefit districts, as a
421 geographically defined area, in which parking revenue collected therein may be designated in
422 whole or in part for use in said district through a dedicated fund in accordance with the purposes
423 and uses listed in section 22A. A parking benefit district may be managed by a body designated
424 by the municipality including, but not limited to, a business improvement district or main streets
425 organization.

426 SECTION 23. Section 22B of chapter 40 of the General Laws, as appearing in the 2014
427 Official Edition, is hereby amended by striking out, in lines 1 to 2, inclusive, the words “Any
428 city or town having installed parking meters or coin-operated locking devices for bicycle
429 parking” and inserting in place thereof the following words:- In a city or town that accepts this
430 section and installs parking meters or coin-operated locking devices for bicycle parking, the city
431 or town.

432 SECTION 24. Section 22C of said chapter 40, as so appearing, is hereby amended by
433 striking out, in line 5, the words “Those cities and towns” and inserting in place thereof the
434 following words:- In a city or town that accepts this provision, the city or town.

435 SECTION 25. Said section 22C of said chapter 40, as so appearing, is hereby amended
436 by adding the following words:- , or any of the purposes and uses in accordance with section
437 22A.

438 SECTION 26. Subsection (d) of section 39M of said chapter 40, as so appearing, is
439 hereby amended by striking out the first sentence and inserting in place thereof the following
440 sentence:- A person claiming an exemption established by this subsection may apply to the board
441 of assessors, in writing, on a form approved by the commissioner of revenue, on or before the
442 deadline for an application for exemption pursuant to section 59 of chapter 59.

443 SECTION 27. Said chapter 40 is hereby further amended by striking out section 44A, as
444 so appearing, and inserting in place thereof the following section:-

445 Section 44A. A city or town, by vote of the council in a city and by vote of the board of
446 selectmen in a town, may create a special unpaid committee to be known as a regional refuse
447 disposal planning committee, consisting of 3 persons to be appointed by the board of selectmen
448 in a town and by the mayor in a city.

449 SECTION 28. Said chapter 40 is hereby further amended by striking out section 44E, as
450 so appearing, and inserting in place thereof the following section:-

451 Section 44E. The selectmen of each of the several towns, upon receipt of a
452 recommendation that a regional refuse disposal district be established, shall vote on the question
453 of accepting the plan. The mayors of the several cities, upon receipt of a recommendation that a
454 regional refuse disposal district be established, shall submit the question of accepting the plan to
455 their respective city councils within 60 days after receipt of the recommendation. If a majority of
456 the members of each city council voting on the question and the board of selectmen in each town
457 vote in the affirmative, the proposed regional refuse disposal district shall be deemed to be
458 established in accordance with the terms of the proposed agreement.

459 SECTION 29. Section 44F of said chapter 40, as so appearing, is hereby amended by
460 striking out, in lines 28 to 30, inclusive, the words “a majority of the voters present and voting on
461 the matter at a town meeting called for the purpose of expressing such disapproval” and inserting
462 in place thereof the following words:- the board of selectmen.

463 SECTION 30. Section 56 of said chapter 40, as so appearing, is hereby amended by
464 striking out the first 2 sentences and inserting in place thereof the following 2 sentences:-

465 Every fifth year, the commissioner shall certify as to whether the board of assessors is
466 assessing property at full and fair cash valuation. Once certified, a city or town may classify in
467 the manner set out in this section for the year of certification and for the 4 years following said
468 year of certification.

469 SECTION 31. Said section 56 of said chapter 40, as so appearing, is hereby further
470 amended by striking out, in line 78, the word “triennial” and inserting in place thereof the
471 following words:- 5-year.

472 SECTION 32. Section 57 of said chapter 40, as so appearing, is hereby amended by
473 inserting after the word “annually”, in line 18, the following words:- , and may periodically,.

474 SECTION 33. Said section 57 of said chapter 40, as so appearing, is hereby further
475 amended by striking out, in lines 23 to 24, inclusive, the words “for not less than a twelve month
476 period”.

477 SECTION 34. Section 2 of chapter 40D of the General Laws, as appearing in the 2014
478 Official Edition, is hereby amended by striking out, in lines 8 to 9, inclusive, the words “a town

479 at an annual meeting or a special meeting called for the purpose” and inserting in place thereof
480 the following words:- by the board of selectmen, in a town.

481 SECTION 35. Said section 2 of said chapter 40D, as so appearing, is hereby further
482 amended by striking out, in line 35, the words “at an annual or special town meeting” and
483 inserting in place thereof the following words:- its board of selectmen.

484 SECTION 36. Subsection (d) of section 9 of chapter 40N of the General Laws, as
485 appearing in the 2014 Official Edition, is hereby amended by adding the following paragraph:-

486 The commission may enter into an agreement with the municipality to provide collection
487 services with respect to unpaid fees, rates, rents, assessments and other charges and, if so, the
488 municipal collector or treasurer shall disburse the amounts collected as provided in the
489 agreement, but not later than 30 days after collection.

490 SECTION 37. Said chapter 40N is hereby further amended by striking out section 27, as
491 so appearing, and inserting in place thereof the following section:-

492 Section 27. This chapter may be accepted, in a city or town in the manner provided in
493 section 4 of chapter 4, and in the case of an existing water and sewer commission established as
494 an independent body politic and corporate pursuant to a special law, by its board of
495 commissioners.

496 SECTION 38. Section 1 of chapter 40Q of the General Laws, as appearing in the 2014
497 Official Edition, is hereby amended by striking out the definition of “Adjustment factor”.

498 SECTION 39. Said section 1 of said chapter 40Q, as so appearing, is hereby further
499 amended by striking out the definition of “Captured assessed value”.

500 SECTION 40. Said section 1 of said chapter 40Q, as so appearing, is hereby further
501 amended by striking out the definition of “Inflation factor”.

502 SECTION 41. Said section 1 of said chapter 40Q, as so appearing, is hereby further
503 amended by striking out the definition of “Invested revenue district development program” and
504 inserting in place thereof the following definition:-

505 “Invested revenue district development program”, a statement which, in addition to the
506 information required for a development program, shall also include: (i) estimates of tax revenues
507 to be derived from the invested revenue district; (ii) a projection of the tax revenues to be derived
508 from the invested revenue district in the absence of a development program; (iii) a statement as
509 to whether the issuance of bonds contemplated pursuant to this chapter shall be general or special
510 obligation bonds; (iv) the percentage of the tax increment to be applied to the development
511 program and resulting tax increments in each year of the program; and (v) a statement of the
512 estimated impact of tax increment financing on all taxing jurisdictions in which the district is
513 located.

514 SECTION 42. Said section 1 of said chapter 40Q, as so appearing, is hereby further
515 amended by striking out the definition of “Original assessed value” and inserting in place thereof
516 the following definition:-

517 “Original assessed value”, the aggregate assessed value of the invested revenue district as
518 of the base date.

519 SECTION 43. Said section 1 of said chapter 40Q, as so appearing, is hereby further
520 amended by striking out the definition of “Tax increment” and inserting in place thereof the
521 following definition:-

522 “Tax increment”, all annual increases in the municipality’s limit on total taxes assessed
523 under subsection (f) of section 21C of chapter 59 that are attributable to parcels within the
524 district for fiscal years with an assessment date later than the base date. The tax increment shall
525 also include the part of increases in the limit on total taxes assessed allowed under said
526 subsection (f) of said section 21C of said chapter 59 that are attributable to such increases
527 pursuant to said subsection (f) of said section 21C of said chapter 59 in prior years that were part
528 of the increment during those prior years. In any year that the limit on total taxes assessed
529 pursuant to said section 21C of said chapter 59 is lower than the prior year’s limit on total taxes
530 assessed, the tax increment shall be reduced in the same proportion as the limit on total taxes
531 assessed.

532 SECTION 44. Said chapter 40Q is hereby further amended by striking out section 3, as
533 so appearing, and inserting in place thereof the following section:-

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

541 (b) On or after the formation of an invested revenue district, the assessor of the city or
542 town in which it is located shall, on request of the city or town, certify the original assessed value
543 of the taxable property within the boundaries of the invested revenue district on the base date.
544 Each year, after the formation of an invested revenue district, the assessor of the city or town
545 shall certify the amount of the new growth adjustment to the levy limit of the city or town, as
546 certified by the commissioner of revenue, that is attributable to parcels within the district.

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

549 (1) establish a development program fund that consists of: (i) a development
550 sinking fund account that is pledged to and charged with the payment of the interest and
551 principal as the interest and principal fall due and the necessary charges of paying interest and
552 principal on any notes, bonds or other evidences of indebtedness that were issued to fund or
553 refund the costs of the development program fund; and (ii) a project cost account that is pledged
554 to and charged with the payment of project costs as outlined in the financial plan and paid in a
555 manner other than as described in subclause (i);

556 (2) set aside annually all tax increment revenues and deposit the revenues in the
557 appropriate development program fund account in the following priority:

558 (i) to the development sinking fund account, an amount sufficient, together
559 with estimated future revenues to be deposited to the account and earnings on that amount, to
560 satisfy all annual debt service on bonds and notes issued pursuant to section 4 and the financial
561 plan; and

562 (ii) to the project cost account, an amount sufficient, together with
563 estimated future revenues to be deposited to the account and earnings on that amount, to satisfy
564 all annual project costs to be paid from the account;

565 (3) be permitted to make transfers between development program fund accounts
566 as required; provided, however, that the transfers shall not result in a balance in the development
567 sinking fund account that is insufficient to cover the annual obligations of that account; and

568 (4) annually return to the general fund of the city or town any tax increment
569 revenue in excess of the amounts estimated to be required to satisfy the obligations of the
570 development sinking fund account.

571 (d) Notwithstanding any general or special law to the contrary, the requirement to reserve
572 funds pursuant to subsection (c) shall terminate when sufficient amounts have been set aside to
573 cover the full, anticipated liabilities of the development sinking fund account and the project cost
574 account.

575 SECTION 45. Section 1B of chapter 41 of the General Laws, as so appearing, is hereby
576 amended by inserting after the first sentence the following sentence:- For purposes of this
577 section, the positions of town treasurer and collector of taxes, elected pursuant to section 1, may
578 be combined into 1 position and become an appointed position in the manner provided in this
579 section.

580 SECTION 46. Said section 1B of said chapter 41, as so appearing, is hereby further
581 amended by striking out, in lines 11 and 12, the word "Title" each time it appears and inserting
582 in place thereof, in each instance, the following word:- Title(s).

583 SECTION 47. Section 27 of said chapter 41 is hereby repealed.

584 SECTION 48. Section 30B of said chapter 41, as appearing in the 2014 Official Edition,
585 is hereby amended by striking out, in line 3, the words “by vote of their legislative bodies” and
586 inserting in place thereof the following words:- by vote of the city council with the approval of
587 the mayor, in a city, and by vote of the board of selectmen, in a town.

588 SECTION 49. Section 37 of said chapter 41 is hereby repealed.

589 SECTION 50. Section 39B of said chapter 41 is hereby repealed.

590 SECTION 51. Section 52 of said chapter 41, as appearing in the 2014 Official Edition, is
591 hereby amended, by inserting after the fourth sentence, the following 2 sentences:- The board of
592 selectmen may designate any 1 of its members for the purpose of approving bills or payrolls
593 under this section; provided, however, that the member shall make available to the board, at the
594 first meeting following the approval of a bill or payroll, a record of the approval. The duties and
595 responsibilities of the other members of the board of selectmen shall not be limited by this
596 section.

597 SECTION 52. Section 56 of said chapter 41, as so appearing, is hereby amended by
598 inserting after the first sentence the following 2 sentences:- For purposes of this section, the
599 board of selectmen and any other board, committee or head of department consisting of more
600 than 1 member authorized to expend money, may designate any 1 of its members to approve all
601 bills, drafts, orders and payrolls; provided, however, that the member shall make available to the
602 board, committee or other department head, at the first meeting following any approval, a record

603 of approval. The duties and responsibilities of the other members of the board of selectmen shall
604 not be limited by this section.

605 SECTION 53. Section 108B of said chapter 41, as so appearing, is hereby amended by
606 striking out the third sentence.

607 SECTION 54. Section 111F of said chapter 41, as so appearing, is hereby amended by
608 adding the following paragraph:-

609 Notwithstanding the provisions of this section, section 100 or any other general or special
610 law to the contrary, any city, town or district that accepts this paragraph may establish and
611 appropriate amounts to a special injury leave indemnity fund for payment of injury leave
612 compensation or medical bills incurred under this section or said section 100, and may deposit
613 into such fund any amounts received from insurance proceeds or restitution for injuries to
614 firefighters or police officers. The money deposited in the special fund may be expended, with
615 the approval of the chief executive officer of the municipality or district and without further
616 appropriation, for paying expenses incurred under this section or said section 100, including, but
617 not limited to, expenses associated with paying compensation other than salary to injured
618 firefighters or police officers and providing replacement services for the injured firefighters or
619 police officers, in lieu of or in addition to any amounts appropriated for the compensation of
620 such replacements. Any balance in the fund shall carry over from year to year, unless specific
621 amounts are released to the general fund by the chief executive officer of the municipality or
622 district upon a finding that the amounts released are not immediately necessary for the purpose
623 of the fund, and not required for expenses in the foreseeable future.

624 SECTION 55. Section 8 of chapter 43B, as appearing in the 2014 Official Edition, is
625 hereby amended by striking out, in line 38, the words “clause (11) of.”

626 SECTION 56. Chapter 44 of the General Laws is hereby amended by striking out
627 sections 6 and 6A, as so appearing, and inserting in place thereof the following 2 sections:-

628 Section 6. Cities and towns may, by a majority vote, incur debt for temporary loans for
629 the payment of land damages or any proportion of the general expenses of altering a grade
630 crossing which they are required primarily to pay, or any proportion of the expense of
631 constructing a highway or installing traffic control devices and other devices appurtenant to the
632 highway, in anticipation of payment or reimbursement by the commonwealth or county. A
633 payment or reimbursement to the city or town shall be made if the payment or reimbursement is
634 either (i) agreed upon by the commissioner of highways or county commissioners; or (ii) the
635 sums allotted for the payments or reimbursements are certified as available by the commissioner
636 of highways or county commissioners. If clauses (i) or (ii) are satisfied, the city or town may
637 issue notes for a period not exceeding 2 years; provided, that when any money is repaid to the
638 municipality, it shall be applied to the discharge of the loan. Notes issued under this section
639 shall not be renewed or paid by the issue of new notes, except as provided in section 17.

640 Section 6A. If a city, town or district has been allotted a grant by the federal government,
641 the commonwealth, or any agency or department of either, or by any body politic or public
642 instrumentality of the commonwealth, or similar entity, for any purpose for which the city, town
643 or district may incur debt that may be payable over a term of 5 years or longer, and is required
644 primarily to pay that proportion of the expense for which an advance payment or reimbursement
645 is to be received from these sources, the advance payment or reimbursement first having been

646 agreed upon by the grantor of the funds, in order to provide the necessary funds to meet the
647 expense for which the advance payment or reimbursement is to be made, the treasurer of the city
648 may, with the approval of the official whose approval is required by the city charter in the
649 borrowing of money, or the treasurer of the town may, with the approval of the board of
650 selectmen, or the treasurer of the district may, with the approval of the prudential committee, if
651 any, or otherwise with the approval of the commissioners, incur debt outside the debt limit and
652 issue notes therefor for a period not exceeding 2 years from their dates, and may refund the same
653 from time to time. No loan shall be refunded unless the auditor, in the case of a city, or the
654 accountant, chief accounting officer in the case of a town or district which has such an officer or
655 treasurer certifies in a writing filed in the office of the treasurer that at the time such loan is
656 refunded, the city, town or district remains entitled to receive the advance payment or
657 reimbursement in an amount at least equal to the amount of the refunding loan. The writing shall
658 be a public record open to inspection. The proceeds of the advance payment or reimbursement
659 shall be applied to the discharge of the loan, without further appropriation. In the event the city,
660 town or district shall no longer be entitled to receive advance payment or reimbursement in an
661 amount sufficient to pay all or any portion of a loan issued under this section at the time such
662 loan matures, the loan shall be paid from revenue funds of the city, town or district if it can no
663 longer be refunded under this section. A payment made by a city, town or district from the
664 revenue funds shall be reported to the assessors by the auditor or accountant of the city, town or
665 district, or other officer having similar duties, or by the treasurer where an auditor, accountant or
666 officer with similar duties is not available. The assessors shall include the amount reported in
667 the determination of the next annual tax rate unless the city, town or district has otherwise made

668 provision therefor. The provisions of chapter 74 of the acts of 1945 shall not apply to borrowing
669 under this section.

670 SECTION 57. Said chapter 44 is hereby amended by striking out sections 7 and 8, as so
671 appearing, and inserting in place thereof the following 2 sections:-

672 Section 7. Cities and towns may incur debt by a 2/3 vote within the limit of indebtedness
673 prescribed in section 10, for the following purposes and payable within the period specified
674 which is not to exceed 30 years or, except for paragraphs (2), (3), (6) and (7), within the period
675 determined by the director to be the maximum useful life of the public work, improvement or
676 asset being financed under guidelines issued under section 38:

677 (1) For the acquisition of interests in land or the acquisition of assets, or for the following
678 projects: the landscaping, alteration, remediation, rehabilitation or improvement of public land;
679 the dredging, improvement, restoration, preservation or remediation of public waterways, lakes
680 or ponds; the construction, reconstruction, rehabilitation, improvement, alteration, remodeling,
681 enlargement, demolition, removal or extraordinary repair of public buildings, facilities, assets,
682 works or infrastructure, including: (i) the cost of original equipment and furnishings for the
683 buildings, facilities, assets, works or infrastructure; (ii) damages under chapter 79 resulting from
684 any such acquisition or project; and (iii) the cost of engineering, architectural or other services
685 for feasibility studies, plans or specifications as part of any acquisition or project; provided,
686 however, that the interest in land, asset acquired or project shall have a useful life of at least 5
687 years; and provided further, that the period of such borrowing shall not exceed the useful life of
688 the interest in land, asset acquired or project.

689 (2) For a revolving loan fund established under section 53E $\frac{3}{4}$ to assist in the
690 development of renewable energy and energy conservation projects in privately-held buildings,
691 property or facilities within the city or town, 20 years.

692 (3) For the payment of final judgments, 1 year or for a longer period of time approved by
693 a majority of the members of the municipal finance oversight board after taking into
694 consideration the ability of the city, town or district to provide other essential public services and
695 pay, when due, the principal and interest on its debts and such other factors as the board may
696 determine are necessary or advisable.

697 (4) In the city of Boston, for the original construction, or the extension or widening, with
698 permanent pavement of lasting character conforming to specifications approved by the
699 Massachusetts Department of Transportation established under chapter 6C and under the
700 direction of the board of park commissioners of the city of Boston, of ways, other than public
701 ways, within or bounding on or connecting with any public park in the city of Boston, including
702 land damages and the cost of pavement and sidewalks laid at the time of the construction, or for
703 the construction of ways with stone, block, brick, cement concrete, bituminous concrete,
704 bituminous macadam or other permanent pavement of similar lasting character under
705 specifications approved by the Department of Transportation, 10 years.

706 (5) For the cost of repairs to private ways open to the public under section 6N of chapter
707 40, 5 years.

708 (6) For the payment of charges incurred under contracts authorized by section 4D of
709 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans

710 may be authorized under this section. Each authorized issue shall constitute a separate loan, and
711 the loans shall be subject to the conditions of the applicable clauses of this section.

712 (7) For the cost of feasibility studies or engineering or architectural services for plans and
713 specifications for a proposed project for which a city, town or district is authorized to borrow, 5
714 years if issued before any other debt relating to the project is authorized; otherwise the period for
715 the debt relating to the project.

716 (8) For energy audits as defined in section 3 of chapter 25A, if authorized separately from
717 debt for energy conservation or alternative energy projects, 5 years.

718 (9) For the development, design, purchase and installation of computer hardware or
719 software and computer assisted integrated financial management and accounting systems, 10
720 years.

721 (10) For the cost of cleaning up or preventing pollution caused by existing or closed
722 municipal facilities not referenced in clause (20) of section 8, including cleanup or prevention
723 activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no
724 indebtedness shall be incurred under this paragraph until plans relating to the project have been
725 submitted to and approved by the department of environmental protection.

726 (11) For any other public work, improvement or asset with a maximum useful life of at
727 least 5 years and not otherwise specified in this section, 5 years.

728 Section 8. Cities and towns may incur debt, by a 2/3 vote, outside the limit of
729 indebtedness prescribed in section 10, for the following purposes and payable within the periods

730 specified or, except with respect to paragraphs (1), (2), (3A), (9) and (18), within such longer
731 period not to exceed 30 years determined by the director to be the maximum useful life of the
732 public work, improvement or asset being financed under any guidelines issued under section 38:

733 (1) For temporary loans under sections 4, 6, 6A and 17, the periods authorized by those
734 sections.

735 (2) For maintaining, distributing and providing food, other common necessities of life
736 and temporary shelter for their inhabitants upon the occasions and in the manner set forth in
737 section 19 of chapter 40, 2 years.

738 (3) For establishing or purchasing a system for supplying a city, town, or district and its
739 inhabitants with water; for taking or purchasing water sources, either from public land or private
740 sources or water or flowage rights; for the purpose of a public water supply; or for taking or
741 purchasing land for the protection of a water system, 30 years.

742 (3A) For conducting groundwater inventory and analysis of the community water supply,
743 including pump tests and quality tests relating to the development of using said groundwater as
744 an additional source or a new source of water supply for any city, town or district, 10 years.

745 (4) For the construction or enlargement of reservoirs and the construction of filter beds;
746 for the construction or reconstruction or making extraordinary repairs to standpipes, buildings for
747 pumping stations including original pumping station equipment, and buildings for water
748 treatment, including original equipment; and for the acquisition of land or any interest in land
749 necessary in connection with the purposes included in this paragraph, 30 years.

750 (4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and
751 filter beds, 30 years; provided, however, that no indebtedness shall be incurred under this
752 paragraph until plans relating to the project have been submitted to the department of
753 environmental protection and the department has approved the plans.

754 (5) For constructing or reconstructing, laying or relaying aqueducts or water mains or for
755 the extension of water mains, or for lining or relining these water mains, and for the development
756 or construction of additional well fields and for wells, 40 years.

757 (6) For the purchase and installation of water meters, 10 years.

758 (7) For the payment of the city, town or district share of the cost to increase the storage
759 capacity of any reservoir, including land acquisition, constructed by the water resources
760 commission for flood prevention or water resource use, 20 years.

761 (7A) For the purchase, replacement or rehabilitation of water department equipment, 10
762 years.

763 (8) For establishing, purchasing, extending, or enlarging a municipally-owned gas or
764 electric lighting plant, community antenna television system or telecommunications system, 20
765 years.

766 (8A) For remodeling, reconstructing, or making extraordinary repairs to a municipally-
767 owned gas or electric lighting plant, community antenna television system, or
768 telecommunications system, when approved by a majority of the members of the municipal
769 finance oversight board for a number of years not exceeding 10 years which the board shall fix.

770 Each city or town seeking approval by the board of a loan under this clause shall submit to the
771 board all plans and other information considered by the board to be necessary for a determination
772 of the probable extended use of a plant, community television antenna system or
773 telecommunications system likely to result from the remodeling, reconstruction, or repair.
774 Special consideration of the determination shall be given when considering approval of a
775 requested loan together with its terms under this paragraph. .

776 (9) For emergency appropriations that are approved by the director, not more than 2 years
777 or such longer period not to exceed 10 years as determined by the director after taking into
778 consideration (i) the ability of the city, town or district to provide other essential public services
779 and pay, when due, the principal and interest on its debts; (ii) the amount of federal and state
780 payments likely to be received for the purpose of the appropriations; and (iii) such other factors
781 as the director may deem necessary or advisable; provided, however, that for the purposes of this
782 paragraph, “emergency” shall mean a sudden, unavoidable event or series of events which could
783 not reasonably have been foreseen or anticipated at the time of submission of the annual budget
784 for approval; provided, further, that emergency shall not include the funding of collective
785 bargaining agreements or items that were previously disapproved by the appropriating authority
786 for the fiscal year in which the borrowing is sought; and provided, further, that for the purposes
787 of this paragraph, debt may be authorized by the treasurer of the city, town or district, with the
788 approval of the chief executive officer in a city or town, or the prudential committee, if any, or
789 by the commissioners in a district.

790 (9A) For emergency appropriations approved by a majority of the members of the
791 municipal finance oversight board, up to the period fixed by law for the debt as determined by

792 the board; provided, however, that this paragraph shall apply only to appropriations for capital
793 purposes including, but not limited to, the acquisition, construction, reconstruction or repair of
794 any public building, work, improvement or asset, and upon a demonstration by the city, town or
795 district that the process for authorizing debt in the manner otherwise provided by law imposes an
796 undue hardship on its ability to respond to the emergency; provided, further, that for purposes of
797 this paragraph, “emergency” shall mean a sudden, unavoidable event or series of events which
798 could not reasonably have been foreseen or anticipated at the time of submission of the annual
799 budget for approval; and provided, further, that for the purposes of this paragraph, debt may be
800 authorized by the treasurer of the city, town or district, with the approval of the chief executive
801 officer in a city or town, or the prudential committee, if any, or by the commissioners in a
802 district.

803 (10) For acquiring land or constructing buildings or other structures, including the cost of
804 original equipment, as memorials to members of the army, navy, marine corps, coast guard, or
805 air force, 20 years. The designation of a memorial shall not be changed except after a public
806 hearing convened by the board of selectmen or by the city council of the municipality where the
807 memorial is located. The clerk of the town or city shall provide notice of the time and place of
808 the hearing not less than 30 days before the hearing by publication in a newspaper of general
809 circulation in the city or town, if any, or by publication in a newspaper of general circulation in
810 the county in which the municipality lies. The cost of publishing the notice shall be paid for by
811 the proponents of changing the designation. The proponents of changing the designation shall
812 also provide notice by registered mail to the veterans’ organizations in the town or city not less
813 than 30 days before the hearing.

814 (11) For acquiring street railway or other transportation property under sections 143 to
815 158, inclusive, of chapter 161; operating street railway or other transportation; or contributing
816 toward the sums expended or to be expended by a transportation area for capital purposes, 10
817 years.

818 (12) For the acquisition, construction, establishment, enlargement, improvement or
819 protection of public airports, including the acquisition of land, 10 years. The proceeds of
820 indebtedness incurred under this paragraph may be expended for the acquisition, construction,
821 establishment, enlargement, improvement or protection of an airport, including the acquisition of
822 land, jointly by 2 or more municipalities.

823 (13) For the financing of a program of eradication of Dutch elm disease, including all
824 disbursements on account of which reimbursement is authorized or may be authorized by the
825 commonwealth, county, any city or town, or by any manner of assessment or charges, pursuant
826 to and consistent with chapter 132, 5 years.

827 (14) For the construction of sewers, sewerage systems and sewage treatment and disposal
828 facilities, or for the lump sum payment of the cost of tie-in to such services in a contiguous city
829 or town, for a period not exceeding 30 years; provided, however, that either: (i) the city or town
830 has an enterprise or special revenue fund for sewer services, and that the accountant, auditor or
831 other officer having similar duties in the city or town shall have certified to the treasurer that
832 rates and charges have been set at a sufficient level to cover the estimated operating expenses
833 and debt service related to the fund; or (ii) the issuance of the debt is approved by a majority of
834 the members of the municipal finance oversight board.

835 (15) For the construction of municipal golf courses, including the acquisition of land, the
836 construction of buildings, and the cost of original equipment and furnishings, 20 years.

837 (16) For the payment of charges incurred under contracts authorized by section 4D of
838 chapter 40, but only for those contracts executed for purposes comparable to the purposes for
839 which loans may be authorized under this section. Each authorized loan shall constitute a
840 separate loan, and the loans shall be subject to the conditions of the applicable clauses of this
841 section.

842 (17) For the construction of a regional incinerator for the purpose of disposing solid
843 waste, refuse and garbage by 2 or more communities, 20 years.

844 (18) For the lending or granting of money to industrial development financing authorities
845 and economic development and industrial corporations, with the approval of the Massachusetts
846 office of business development and the director of housing and community development, 20
847 years.

848 (19) For the purposes of implementing a project financed in whole or in part by the
849 Farmers Home Administration of the United States Department of Agriculture under 7 U.S.C.
850 chapter 50, up to 40 years. Regional school districts established under any general or special law
851 shall be authorized to incur debt for the purposes and within the limitations described in this
852 paragraph.

853 (20) For the cost of cleaning up or preventing pollution caused by existing or closed
854 landfills or other solid waste disposal facilities, including clean up or prevention activities taken
855 pursuant to chapter 21E or chapter 21H, 30 years; provided, however, that no indebtedness shall

856 be incurred under this paragraph until plans relating to the project have been submitted to the
857 department of environmental protection and the department has approved the plans.

858 (21) For the construction of incinerators, refuse transfer facilities, recycling facilities,
859 composting facilities, resource recovery facilities or other solid waste disposal facilities, other
860 than landfills; for the purpose of disposing of waste, refuse and garbage, 25 years; provided,
861 however, that no indebtedness shall be incurred under this paragraph until plans relating to the
862 project have been submitted to the department of environmental protection and the department
863 has approved the plans.

864 (22) For remodeling, reconstructing or making extraordinary repairs to incinerators,
865 refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste
866 disposal facilities, other than landfills, owned by the city, town or district, and used for the
867 purpose of disposing of waste, refuse and garbage, 10 years; provided, however, that no
868 indebtedness shall be incurred under this paragraph until plans relating to the project have been
869 submitted to the department of environmental protection and the department has approved the
870 plans.

871 (23) For the purpose of closing out a landfill area, opening a new landfill area or making
872 improvements to an existing landfill area, 25 years; provided, however, that no indebtedness
873 shall be incurred under this paragraph until plans relating to the project have been submitted to
874 the department of environmental protection and the department has approved the plans.

875 (24) For the acquisition of a dam or the removal, repair, reconstruction and improvements
876 to a dam owned by a municipality as may be necessary to maintain, repair or improve the dam,

877 40 years; provided, however, that this paragraph shall include dams as defined in section 44 of
878 chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise that are
879 located within a municipality, including any real property appurtenant to the dam if the dam and
880 any appurtenant real property is not at the time of the acquisition owned or held in trust by the
881 commonwealth.

882 SECTION 58. Section 9 of said chapter 44, as so appearing, is hereby amended by
883 striking out, in lines 7 to 8, inclusive, the words “clause (3), (4), (4A), (5), (6), (7), or (7A)” and
884 inserting in place thereof the following words:- paragraph (3), (4), (4A), (5) or (6).

885 SECTION 59. Section 17 of said chapter 44, as so appearing, is hereby amended by
886 striking out the first paragraph and inserting in place thereof the following paragraph:-

887 If a city, town or district votes to issue bonds, notes or certificates of indebtedness under
888 this chapter, the officers authorized to issue the same may, in the name of the city, town or
889 district, make a temporary loan for a period of not more than 2 years in anticipation of the money
890 to be derived from the sale of the bonds, notes or certificates, and may issue the notes. A city,
891 town or district may refund, by the issue of other notes, a temporary loan issued under the
892 authority of the first sentence; provided, however, that the period from the date of issue of the
893 original loan to the date of maturity of the refunding loan shall not exceed 2 years, unless the
894 temporary loan is paid in part from revenue funds of the city, town or district as provided by this
895 section, in which case the period from the date of issue of the original loan to the date of maturity
896 of the refunding loan shall not exceed 10 years. A temporary loan refunded under this section
897 shall be paid in part from revenue funds of the city, town or district at or before the maturity date
898 of any such refunding loan that is issued to mature more than 2 years, but not more than 3 years,

899 from the date of issue of the original loan. A like payment from revenue funds shall be made at
900 or before the maturity date of any refunding loan that is issued to mature more than 3 years, but
901 not more than 4 years, from the date of issue of the original loan and again at or before the
902 maturity date of any refunding loan that is issued to mature more than 4 years but not more than
903 5 years from the date of issue of the original loan; more than 5 years but not more than 6 year
904 from the date of issue of the original loans; more than 6 years but not more than 7 years from the
905 date of issue of the original loan; more than 7 years but not more than 8 years from the date of
906 issue of the original loan; more than 8 years but not more than 9 years from the date of the
907 original loan, and again at or before the maturity date of any such refunding loan that is issued to
908 mature more than 9 years from the date of issue of the original loan. Each payment from
909 revenue funds shall be at least equal to the minimum annual payment which would have been
910 required if the temporary loan had been converted to a serial loan prior to its first refunding that
911 required a payment from revenue funds under this section, and the authorized amount of the
912 serial loan shall be reduced by the aggregate amount of the payments. Each payment made by a
913 city, town or district as provided in the preceding sentence shall be reported by the auditor or
914 accountant of the city or town or other officer having similar duties, or by the treasurer if there
915 be no such officer, to the assessors. The assessors shall include the amount reported in the
916 determination of the next annual tax rate, unless the city, town or district has otherwise made
917 provision therefor. The amount of a payment from revenue funds made by a regional school
918 district or regional refuse disposal district under this section shall be included in the next annual
919 district operating and maintenance budget, unless the regional district committee has otherwise
920 made provision therefor. The time within which a serial loan shall be due and payable shall not
921 be extended by reason of the making of a temporary loan beyond the time fixed by law. If a

922 balance remains in the proceeds of a temporary loan issued in anticipation of a serial loan at the
923 time when the serial loan is issued, said balance may be applied to the payment of the temporary
924 loan.

925 SECTION 60. Section 19 of said chapter 44, as so appearing, is hereby amended by
926 adding the following paragraph:-

927 Notwithstanding any general or special law to the contrary, the final payment on account
928 of any bonds issued by a city, town or district may be made not later than the end of the fiscal
929 year in which such bonds would otherwise have been payable under this chapter, or any other
930 statutory authority under which the issuance of any such bonds was otherwise authorized.

931 SECTION 61. Said chapter 44 is hereby further amended by striking out section 20, as
932 so appearing, and inserting in place thereof the following section:-

933 Section 20. The proceeds of any sale of bonds or notes shall be used only for the
934 purposes specified in the authorization of the loan; provided, however, that such proceeds may
935 also be used for costs of preparing, issuing and marketing the bonds or notes, except as otherwise
936 authorized by this section. If a balance remains after the completion of the project for which the
937 loan was authorized, the balance may at any time be appropriated by a city, town or district for
938 any purposes for which a loan may be incurred for an equal or longer period of time than that for
939 which the original loan, including temporary debt, was issued. Any balance not in excess of
940 \$50,000 may be applied, with the approval of the chief executive officer, for the payment of
941 indebtedness. If a loan has been issued for a specified purpose but the project for which the loan
942 was authorized has not been completed and no liability remains outstanding and unpaid on

943 account thereof, a city, by a 2/3 vote of all of the members of the city council, or a town or
944 district, by a two-thirds vote of the voters present and voting thereon at an annual town or district
945 meeting, may vote to abandon or discontinue the project and the unexpended proceeds of the
946 loan may be appropriated for any purpose for which a loan may be authorized for an equal or
947 longer period of time than that for which the original loan, including temporary debt, was issued.
948 Any premium received upon the sale of the bonds or notes, less the cost of preparing, issuing and
949 marketing them, and any accrued interest received upon the delivery of the bonds or notes shall
950 be: (i) applied, if so provided in the loan authorization, to the costs of the project being financed
951 by the bonds or notes and to reduce the amount authorized to be borrowed for the project by like
952 amount; or (ii) appropriated for a project for which the city, town or district has authorized a
953 borrowing, or may authorize a borrowing, for an equal or longer period of time than the original
954 loan, including any temporary debt, was issued, thereby reducing the amount of any bonds or
955 notes authorized to be issued for the project by like amount. Notwithstanding this section, no
956 appropriation from a loan or balance thereof shall be made that would increase the amount
957 available from borrowed money for any purpose to an amount in excess of any limit imposed by
958 general law or special act for that purpose. Additions to the levy limit for a debt exclusion are
959 restricted to the true interest cost incurred to finance the excluded project.

960 SECTION 62. Said chapter 44 is hereby further amended by striking out section 21A, as
961 so appearing, and inserting in place thereof the following section:-

962 Section 21A. The city council of a city, the board of selectmen of a town and the
963 prudential committee, if any, otherwise, the commissioners of a district, may authorize and
964 provide for the issuance of refunding bonds or notes of the city, town or district for the purpose

965 of paying or refunding all or any designated part of an issue of bonds or notes then outstanding,
966 including the amount of any redemption premium on the notes; provided, however, that no such
967 refunding bonds or notes shall be payable over a period longer than the period during which the
968 original bonds or notes, when refunded, must be paid pursuant to law. Notwithstanding any
969 provision of any general or special law, city charter, city ordinance, city council rule or city
970 council order to the contrary, any vote of the city council of a city authorizing and providing for
971 the issuance of refunding bonds or notes of the city may be introduced and given final passage at
972 1 meeting of the city council. The meeting where the vote is to be taken shall be subject to
973 sections 18 to 25, inclusive, of chapter 30A but shall not be subject to additional publication
974 requirements that may be required by law. The vote shall not be subject to any referendum
975 provision and shall be effective upon passage. The first annual payment of principal on account
976 of an issue of refunding bonds or notes shall not be later than the last day of the fiscal year in
977 which any of the bonds or notes being refunded would otherwise have been payable and the
978 annual payments following the first payment shall be made as required by section 19; provided,
979 however, that any annual payment earlier than the date on which the first annual payment is
980 required to be made, may be in any amount. The issuance of refunding bonds or notes shall be
981 governed by the applicable provisions of this chapter except as otherwise provided in this
982 section. Refunding bonds or notes issued under this section shall be subject to the same limit of
983 indebtedness, if any, as the bonds or notes refunded by them; provided, however, that upon the
984 issuance of such refunding bonds or notes, the bonds or notes refunded shall no longer be
985 counted in determining any limit of indebtedness of the city, town or district under this chapter
986 or any other applicable provision of law. If the refunding bonds or notes are issued prior to the
987 maturity or redemption date of the original bonds or notes refunded, an amount of the proceeds

988 of the refunding bonds or notes and other money then available or which may become available
989 to the city, town or district, including any income to be derived from the investment of proceeds
990 sufficient to pay or provide for the payment of the principal, redemption premium and interest on
991 the bonds or notes so refunded on the date fixed for their payment or redemption, shall be held in
992 a separate fund and in trust solely for the payment of such principal, redemption premium and
993 interest. The funds so held may be invested under section 55 and the income derived from such
994 investment may be expended by the treasurer to pay the principal, redemption premium, if any,
995 and interest on the bonds or notes refunded until they are paid or redeemed. Notwithstanding any
996 limitations on the maturity of investments under section 55, an investment may have a maturity
997 not later than the date fixed for the payment or redemption of the bonds or notes refunded.

998 The present value of the principal and interest payments due on refunding bonds issued
999 under this section shall not exceed the present value of the principal and interest payments to be
1000 paid on the bonds to be refunded, except as otherwise provided in this section. The city, town, or
1001 regional school district shall notify the department of education in the event that bonds or notes
1002 issued for an approved school project under chapter 645 of the acts of 1948 are refunded under
1003 this section and the amount of the state construction grant payable to the city, town, or regional
1004 school district shall not be affected by any increase in the amount of interest payable on the
1005 refunding bonds or notes, but shall be affected by any decrease in the amount of interest payable
1006 on the refunding bonds or notes for school building projects approved after July 1, 1995. Upon
1007 receipt of notification from a city, town or regional school district of a decrease in the amount of
1008 interest payable related to such projects, the department of education shall recalculate the amount
1009 of the state construction grant that is payable to such city, town or regional school district.

1010 If the mayor or city manager in a city, the board of selectmen of a town or the prudential
1011 committee of a district determines that the issuance of refunding bonds is reasonable and
1012 necessary in order to maintain the tax-exempt status of outstanding bonds or notes of the city,
1013 town or district, the official, board or committee may authorize refunding bonds for that purpose,
1014 even if the present value of the principal and interest payments due on the refunding bonds
1015 exceeds the present value of the principal and interest payments otherwise payable on the bonds
1016 to be refunded.

1017 SECTION 63. Said chapter 44 is hereby further amended by inserting after section 21B
1018 the following section:-

1019 Section 21C. A city, town or district may by a 2/3 vote of its legislative body, and if
1020 recommended by its chief executive officer, may authorize any department of the city, town or
1021 district to enter into a lease purchase financing agreement to acquire equipment or improve a
1022 capital asset that may be financed by the issuance of debt under this chapter or otherwise
1023 authorized by law, for a term up to the useful life of the property to be procured as determined by
1024 its chief executive officer. Any lease purchase financing agreement under this section shall be
1025 considered a binding obligation of the city, town or district as if it were a debt authorization
1026 under this chapter, provided an appropriation available for the purpose has been made in the first
1027 fiscal year in which the lease becomes effective. Any city, town or district that follows the
1028 procedure in this section with respect to entering into a lease purchase financing agreement for
1029 the procurement of any personal property for the governmental entity, may refinance the
1030 purchase with the issuance of refunding bonds under section 21A to pay the balance of the lease
1031 obligation.

1032 SECTION 64. Section 25 of said chapter 44 is hereby repealed.

1033 SECTION 65. Section 31 of said chapter 44, as appearing in the 2014 Official Edition, is
1034 hereby amended by inserting after the word “only”, in line 10, the following words:- upon a
1035 declaration by the governor of a state of emergency with respect to the disaster or.

1036 SECTION 66. Said section 31 of said chapter 44, as so appearing, is hereby further
1037 amended by striking out the third sentence and inserting in place thereof the following sentence:-
1038 Payments of final judgments, awards or payments ordered or approved by a state or federal court
1039 or adjudicatory agency may, upon certification by the city solicitor or town counsel that no
1040 appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made
1041 from any available funds in the treasury, and the payments so made shall be reported by the
1042 auditor or accountant or other officer having similar duties, or by the treasurer if there be no such
1043 officer, to the assessors, who shall include the amount so reported in the aggregate appropriations
1044 assessed in the determination of the next subsequent annual tax rate, unless the city or town has
1045 otherwise made provision therefor.

1046 SECTION 67. Said section 31 of said chapter 44, as so appearing, is hereby further
1047 amended by inserting after the word “selectmen”, in line 38, the following words:- , and the
1048 district counsel in place of the city solicitor or town counsel.

1049 SECTION 68. Section 31D of said chapter 44, as so appearing, is hereby amended by
1050 striking out, in lines 4 to 8, inclusive, the words “town manager and the finance or advisory
1051 committee in a town having a town manager, by the selectmen and the finance or advisory
1052 committee in any other town, by the city manager and the city council in a city having a city

1053 manager or by the mayor and city council in any other city” and inserting in place thereof the
1054 following words:- chief administrative officer.

1055 SECTION 69. Subsection (a) of section 33B of said chapter 44, as so appearing, is
1056 hereby amended by striking out the second sentence and inserting in place thereof the following
1057 sentence:- In addition, the city council may, by majority vote and on recommendation of the
1058 mayor, transfer any amount appropriated within the last 2 months of any fiscal year, or during
1059 the first 15 days of the new fiscal year, and apply the amount to any other appropriation made
1060 during the previous fiscal year, other than for the use of a municipal light department or a school
1061 department.

1062 SECTION 70. Subsection (b) of said section 33B of said chapter 44, as so appearing, is
1063 hereby amended by striking out the second sentence and inserting in place thereof the following
1064 sentence:- Alternatively, the selectmen, with the concurrence of the finance committee or other
1065 entity established under section 16 of chapter 39, may transfer within the last 2 months of any
1066 fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year,
1067 any amount appropriated other than for the use of a municipal light department or a school
1068 department to any other appropriation.

1069 SECTION 71. Said chapter 44 is hereby amended by striking out section 35, as so
1070 appearing, and inserting in place thereof the following section:-

1071 Section 35. Cities, towns, districts and regional school districts shall conduct periodic
1072 audits of their accounts, according to standards established by the director under section 38, and
1073 shall engage a professional auditing firm or other independent accountant as may be necessary or

1074 appropriate for such an audit. The chief executive officer of a city or town, the prudential
1075 committee, if any, or the commissioners of a district or the regional district school committee
1076 may also cause an audit to be performed when, in their opinion, the condition of the accounts
1077 makes such an audit necessary and useful.

1078 Notwithstanding any general or special law that provides for the director to cause an
1079 annual or periodic audit of a regional or governmental unit created within 1 or more cities or
1080 towns to provide public services or conveniences, that governmental unit shall be considered a
1081 district for purposes of conducting a periodic audit under this section and sections 38 to 42,
1082 inclusive. Upon the completion of each audit, a copy shall be sent to the chief executive officer
1083 of each city or town that is a member of the governmental unit. The cost of the audit shall be a
1084 current expense of the governmental unit and shall be apportioned among the several cities and
1085 towns that are members of the unit in the same manner as other such expenses.

1086 SECTION 72. Sections 36 and 37 of said chapter 44 are hereby repealed.

1087 SECTION 73. Said chapter 44 is hereby further amended by striking out sections 38 to
1088 42, inclusive, as appearing in the 2014 Official Edition, and inserting in place thereof the
1089 following 5 sections:-

1090 Section 38. The director shall make, and from time to time revise, reasonable rules,
1091 regulations and guidelines, as may be necessary to establish minimum standards and methods of
1092 municipal and district accounting systems as the director determines are most effective in
1093 securing uniformity of classification in the accounts of cities, towns and districts. The accounting
1094 classifications, so far as the classifications pertain to municipal or regional school committees,

1095 shall be subject to the advice and approval of the commissioner of elementary and secondary
1096 education. The specific areas to which the minimum standards set by the director may relate
1097 shall include, but shall not be limited to: the administration of all laws regarding city, town or
1098 district revenues, expenditures and debt, including the maximum useful life of projects,
1099 improvements or assets being financed with debt; the systematic accounting of financial
1100 transactions; the adequacy of financial records; and the frequency and content of audits.

1101 The director may, upon request or the director's own initiative, give an opinion to a city,
1102 town or district auditor, accountant or other officer having similar duties, collector, treasurer or
1103 other board or other officer, upon a question arising under a statute relating to accounting for
1104 revenues and expenditures and issuance of debt. The director may visit a city, town or district,
1105 inspect the work of its auditor, accountant or other officer having similar duties, collector,
1106 treasurer or other officer having charge of financial accounts or records and require that person
1107 provide any information considered necessary regarding the procedures used in keeping the
1108 accounts or records, including access to all necessary papers, vouchers, books, records and data.
1109 The director may require a city, town or district official to work to produce uniformity of
1110 accounting systems and standards throughout the commonwealth.

1111 Section 39. Upon the completion of an audit under section 35, the firm or person selected
1112 by the city, town or district to conduct the audit shall render a report to the chief executive
1113 officer of the city or town or other board or officer required by charter or the prudential
1114 committee or commissioners of the district, embodying the results of the findings, with any
1115 suggestions considered advisable for the proper administration of the finances of the city, town
1116 or district. A copy of the audit report shall be furnished to the director.

1117 Section 40. For the purpose of conducting audits of the accounts of all cities and towns
1118 annually and of the accounts of each district and regional school district biennially or annually as
1119 determined by the prudential committee, if any, otherwise the commissioners or the regional
1120 district school committee, the firm or person engaged to conduct such audits shall have access to
1121 necessary papers, books and records for the purposes of the audit. Accounts subject to audit by
1122 town auditors under section 53 of chapter 41 shall be subject to audit under this section and the
1123 trustees of property, the principal or income of which, in whole or in part, was bequeathed or
1124 given in trust for public uses for the benefit of the city or town or any part thereof or for the
1125 benefit of the inhabitants of the city or town or any part thereof, shall give a firm or person
1126 engaged to conduct such audits access to their accounts, funds, securities and evidences of
1127 property for the purposes of the audit. Upon the completion of each audit under this section, a
1128 report shall be made to the mayor and city council in a city, the board of selectmen in a town, the
1129 prudential committee and commissioners in a district and the regional district school committee
1130 in a regional school district. A copy of the audit report shall be furnished to the city, town or
1131 district clerk, who shall cause the audit report or a summary of its essential features to be
1132 published at the expense of the city, town or district. A copy of the audit report shall be
1133 furnished to the director. If embezzlement or other criminal activity is suspected as a result of
1134 audit findings, the city, town or district officials shall bring the relevant information to the
1135 attention of the district attorney and attorney general and give assistance to any investigation
1136 instituted in response.

1137 A regional school district may satisfy the requirements of the Single Audit Act of 1984,
1138 31 U.S.C. 7502, by causing audits of its records to be made annually or biennially by an

1139 independent auditor to be selected by the regional school district. The audits shall be made in
1140 accordance with federal government auditing standards.

1141 Section 41. Whenever it appears to the director that a city, town or district has failed to
1142 meet the minimum standards and methods of municipal and district accounting prescribed under
1143 section 38 or to provide the information required under section 43 or another law, the director
1144 shall notify the city, town or district of the actions necessary to ensure compliance or to provide
1145 the required information. The notice shall contain a statement that failure to comply may result
1146 in the director taking action to ensure compliance, including contracting for services necessary or
1147 appropriate to comply. If a city or town fails, within a reasonable time, to comply with the
1148 requirements of the director and continues to fail to comply, the director may contract on behalf
1149 of the city or town for any professional or technical services necessary to meet the standards or
1150 obtain the necessary information. The costs of the services shall be incurred by the
1151 commonwealth and payment shall be deducted by the state treasurer, pursuant to section 20A of
1152 chapter 58, from any amount distributable or payable by the commonwealth to that city or town.

1153 Section 42. Whenever a city, town or district causes an audit of its accounts or the
1154 accounts of separate departments to be made by a firm or person of its own selection, the city,
1155 town or district clerk shall immediately, upon the employment of that firm or person, file the
1156 name and address with the director and the firm or person shall, not later than 10 days after
1157 making the report of the audit and recommendations to the city, town or district, file a certified
1158 copy of the report with the director.

1159 SECTION 74. Said chapter 44 is hereby further amended by striking out sections 43 and
1160 44, as so appearing, and inserting in place thereof the following 2 sections:-

1161 Section 43. The director shall annually require the auditor or other accounting officer of
1162 a city and town to submit: (i) schedules to provide for uniform returns giving detailed statements
1163 of all receipts classified by sources and all payments classified by objects for its last fiscal year;
1164 (ii) a statement of the city or town's public debt showing the purpose for which each item of the
1165 debt was created and the provision made for the payment of such debt; and (iii) a statement of
1166 assets and liabilities at the close of the fiscal year. The director may prescribe standard forms
1167 intended to promote the systematic accounting of financial transactions and the publication of the
1168 financial transactions in the city and town reports. The director shall collect from the proper
1169 local authorities other information pertaining to municipal affairs that, in the director's judgment,
1170 may be of public interest. Auditors, accounting officers and other officials and custodians of
1171 public money of a city or town shall properly complete and promptly return all schedules
1172 required to the director. If a city or town fails to furnish the information to be collected under
1173 this section not later than 60 days after a request has been made by the director, then the director
1174 may obtain the information in accordance with section 41.

1175 Section 44. The commissioner of revenue may obtain and compile statistics about the
1176 financial affairs of a city or town and other information of public interest pertaining to municipal
1177 affairs. The statistics and other information the commissioner deems relevant may be published
1178 and distributed through means and methods the commissioner shall choose. The commissioner
1179 may also publish, at intervals considered advisable, the director's bulletins or special reports on
1180 municipal affairs.

1181 SECTION 75. Section 46 of said chapter 44 is hereby repealed.

1182 SECTION 76. Said chapter 44 is hereby further amended by striking out section 46A, as
1183 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

1184 Section 46A. The director may, if conditions appear to the director to warrant it, review
1185 the accounts and financial transactions and affairs of a city or town or of a department, board,
1186 commission or officer of a city or town. To conduct the review, the director may visit a city,
1187 town or district office and require information the director considers necessary. Upon the
1188 completion of a review, the director may publish a summary of its essential features. A
1189 municipal officer or employee or a member of a municipal department, board or commission
1190 whose accounts or transactions are being reviewed under this section, shall afford to the director
1191 such assistance as the director may require. Refusal or neglect by such a municipal officer,
1192 employee or member to afford such assistance shall be punished by a fine of not more than \$500
1193 or by imprisonment for not more than 1 year or by both such fine and imprisonment.

1194 SECTION 77. Section 53 of said chapter 44, as so appearing, is hereby amended by
1195 striking out clauses (2) and (3) and inserting in place thereof the following 2 clauses:-

1196 (2) sums not in excess of \$150,000 recovered under the terms of a fire or physical
1197 damage insurance policy or received in restitution for damage done to property of the city, town
1198 or district may, with the approval of the chief executive officer, be used by the officer or
1199 department having control of the property of the city, town or district for the restoration or
1200 replacement of that property without specific appropriation during the fiscal year in which the
1201 city, town or district received that money or 120 days after such receipt, whichever is later and
1202 (3) sums recovered from pupils in the public schools for loss of or damage to school books,
1203 materials, electronic devices or other learning aids provided by the school committee, or paid by

1204 pupils for materials used in the industrial arts projects, may be used by the school committee for
1205 the restoration or replacement of those books or materials without specific appropriation.

1206 SECTION 78. Section 53A of said chapter 44, as so appearing, is hereby amended by
1207 inserting after the first sentence the following 2 sentences:-

1208 In the case of grants from the federal government or from the commonwealth, a county or
1209 municipality or agency or instrumentality thereof, the officer or department may, upon receipt of
1210 an agreement from the grantor to provide advance payment or reimbursement to the city, town or
1211 district, spend the amount of the advance payment or the amount to be reimbursed for the
1212 purposes of the grant, subject to the approvals required by this section. Any advance payment or
1213 reimbursement shall be applied to finance the grant expenditures; provided, however, that any
1214 expenditures outstanding at the close of the fiscal year after the fiscal year in which the grantor
1215 approved the agreement shall be reported by the auditor or accountant of the city, town or district
1216 or other officer having similar duties, or by the treasurer if there is no such officer, to the
1217 assessors, who shall include the amount so reported in the determination of the next annual tax
1218 rate, unless the city, town or district has otherwise made provision for the advance payment.

1219 SECTION 79. Said chapter 44 is hereby further amended by striking out section 53E½,
1220 as so appearing, and inserting in place thereof the following section:-

1221 Section 53E½. Notwithstanding section 53, a city or town may authorize by by-law or
1222 ordinance the use of 1 or more revolving funds by 1 or more municipal agency, board,
1223 department or office, which shall be accounted for separately from all other monies in the city or
1224 town and to which shall be credited fees, charges or other receipts from the departmental

1225 programs or activities supported by the revolving fund. Subject to this section, expenditures may
1226 be made from a revolving fund without further appropriation; provided, however, that
1227 expenditures shall not be made or liabilities incurred from any revolving fund in excess of the
1228 balance of the fund nor in excess of the total authorized expenditures from the fund, nor shall any
1229 expenditures be made unless approved in accordance with sections 41, 42, 52 and 56 of chapter
1230 41.

1231 Interest earned on a revolving fund balance shall be treated as general fund revenue of the
1232 city or town. A revolving fund shall not be established under this section for receipts of a
1233 municipal water or sewer department, a municipal hospital, a cable television access service or
1234 facility or for receipts reserved by law or as authorized by law for expenditure for a particular
1235 purpose. Revolving fund expenditures shall not be made to pay wages or salaries for full-time
1236 employees unless the revolving fund is also charged for the costs of fringe benefits associated
1237 with the wages or salaries so paid; provided, however, that such prohibition shall not apply to
1238 wages or salaries paid to full-time or part-time employees who are employed as drivers providing
1239 transportation for public school students; provided further, that only that portion of a revolving
1240 fund which is attributable to transportation fees may be used to pay the wages or salaries of those
1241 employees who are employed as drivers providing transportation for public school students; and
1242 provided further, that any such wages or salaries so paid shall be reported in the budget
1243 submitted for the next fiscal year.

1244 A revolving fund shall be established pursuant to this section by by-law or ordinance.
1245 The by-law or ordinance shall specify for each fund: (i) the programs or activities for which the
1246 revolving fund may be expended; (ii) the departmental receipts in connection with those

1247 programs or activities that shall be credited to the revolving fund; (iii) the board, department or
1248 officer authorized to expend from the revolving fund; and (iv) any reporting or other
1249 requirements the city or town may impose. The establishment of a revolving fund shall be made
1250 not later than the beginning of the fiscal year in which the fund shall begin. Notwithstanding this
1251 section, if, during the course of a fiscal year, a new revenue source becomes available for the
1252 establishment of a revolving fund under this section, that fund may be established in accordance
1253 with this section upon certification by the city auditor, town accountant or other officer having
1254 similar duties that the revenue source was not used in computing the most recent tax levy.

1255 The city or town shall annually, on or before July 1, vote on the limit on the total amount
1256 that may be expended from each revolving fund established under this section. In a fiscal year,
1257 the limit on the amount that may be spent from a revolving fund may be increased with the
1258 approval of the city council and mayor in a city or with the approval of the board of selectmen
1259 and finance committee in a town.

1260 Upon termination of a revolving fund, the balance in the fund at the end of that fiscal year
1261 shall revert to surplus revenue at the close of the fiscal year.

1262 The director may issue guidelines further regulating revolving funds established pursuant
1263 to this section.

1264 SECTION 80. The first paragraph of section 53F of said chapter 44, as so appearing, is
1265 hereby amended by striking out the second sentence.

1266 SECTION 81. The second paragraph of said section 53F of said chapter 44, as so
1267 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the

1268 following sentence:- Such agreements shall contain terms and conditions as the treasurer or
1269 collector may deem appropriate to ensure fiscal stability and full disclosure.

1270 SECTION 82. Said section 53F of said chapter 44, as so appearing, is hereby further
1271 amended by striking out the fourth paragraph.

1272 SECTION 83. Said section 53F of said chapter 44, as so appearing, is hereby further
1273 amended by striking out the sixth paragraph and inserting in place thereof the following
1274 paragraph:-

1275 A treasurer or collector who has entered into an agreement pursuant to this section shall
1276 produce an annual report to determine whether funds maintained on deposit with a banking
1277 institution have exceeded the amount required by the agreement. The report shall identify each
1278 banking institution with which an agreement was maintained in the year covered by the report
1279 and the average daily amount, if any, maintained on deposit with the banking institution in
1280 excess of the amount necessary to fulfill the terms of the agreement. A copy of the report shall
1281 be provided to the collector or treasurer, the mayor and city council in a city, the board of
1282 selectmen in a town, the regional school committee, the prudential committee, if any, otherwise
1283 the commissioners, of the city, town or district and a copy of the report shall be provided to the
1284 inspector general.

1285 SECTION 84. Section 53G of said chapter 44, as so appearing, is hereby amended by
1286 inserting after the word “by-law”, in line 8, the following words:- , or by rules promulgated by a
1287 municipal permit or license granting officer or board when implementing authority conferred
1288 under the law or an ordinance or by-law.

1289 SECTION 85. Said chapter 44 is hereby further amended by inserting after section 53G
1290 the following section:-

1291 Section 53G½. Notwithstanding section 53, in a city or town that provides by by-law,
1292 ordinance, rule, regulation or contract for the deposit of cash, bonds, negotiable securities,
1293 sureties or other financial guarantees to secure the performance of an obligation by an applicant
1294 as a condition of a license, permit or other approval or authorization, the money or other security
1295 received may be deposited into a special account. The by-law, ordinance, rule, regulation or
1296 contract shall specify: (i) the type of financial guarantees required; (ii) the treatment of
1297 investment earnings, if any; (iii) the performance required and standards for determining
1298 satisfactory completion or default; (iv) the procedures the applicant shall follow to obtain a
1299 return of the money or other security; (v) the use of money in the account upon default; and (vi)
1300 any other conditions or rules that the city or town determines to be reasonable to ensure
1301 compliance with the obligations. A special account under this section shall be established by the
1302 municipal treasurer in the municipal treasury and shall be kept separate and apart from other
1303 money. Money in the special account may be expended by the authorized board, commission,
1304 department or officer, without further appropriation, to complete the work or perform the
1305 obligations provided in the by-law, ordinance, rule, regulation or contract. This section shall not
1306 apply to deposits or other financial surety received under section 81U of chapter 41 or any other
1307 general or special law.

1308 SECTION 86. Said chapter 44 is hereby further amended by striking out section 53I, as
1309 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

1310 Section 53I. A city or town, for the celebration of the two hundredth, two hundred and
1311 fiftieth, three hundredth, three hundred and fiftieth and four hundredth anniversary of its
1312 settlement or incorporation, and for the celebration of any semicentennial anniversary occurring
1313 thereafter, or for other special celebrations or events sponsored by the city or town for the
1314 benefit, enjoyment and edification of its residents and visitors, may appropriate money annually
1315 during the 5 years preceding the anniversary or special event. Notwithstanding section 53 or any
1316 other general or special law to the contrary, a city or town may establish in its treasury a special
1317 fund into which shall be deposited the sums of money, as may be appropriated by the city or
1318 town under this section, and any and all sums of money received from the sale of
1319 commemorative items, admission charges or other money received in connection with the
1320 anniversary or special event. The money received by the treasurer pursuant to this section shall
1321 be kept separate from other money, fund or property of the city or town and the principal and
1322 interest on the money may, from time to time upon the authorization of the mayor or city
1323 manager, the board of selectmen or the majority of a special committee established to plan the
1324 celebration or special event, be expended for the celebration or special event in the year of the
1325 celebration or special event and in the year preceding or succeeding the celebration or special
1326 event. Any surplus remaining in the special fund after the celebration or special event is
1327 concluded, shall be transferred by the treasurer into the treasury of the city or town.

1328 Section 53J. Notwithstanding sections 53 and 53F¹/₂, in a city, town or district that
1329 borrows money to pay for improvements for which betterments or special assessments are
1330 assessed, revenues from the betterments and special assessments, including interest charged
1331 thereon, shall be reserved for appropriation for the payment of debt issued in connection with
1332 those improvements. Such revenue received by the treasurer shall be kept separate from all other

1333 money of the city, town or district. Interest earned on the revenue shall remain with and become
1334 part of the revenue available for appropriation. The appropriations from the revenue for
1335 payments of principal and interest on the debt issue for any fiscal year shall not exceed the same
1336 percentage of the principal and interest payment due in that fiscal year as the percentage of
1337 project costs for which the betterments or special assessments are assessed. Any surplus
1338 remaining after the debt is repaid shall belong to an enterprise fund established under section
1339 53F½, the improvement for which the betterments or special assessments are assessed is part of
1340 or, if no such enterprise fund is established, to the general fund of the city, town or district.

1341 SECTION 87. Section 55 of said chapter 44, as so appearing, is hereby amended by
1342 striking out the fourth sentence and inserting in place thereof the following sentence:-

1343 A treasurer of a city, town, district or regional school district may invest or deposit a
1344 portion of revenue cash that the treasurer deems as being not required to pay expenses until the
1345 cash is available and all or any part of the proceeds from the issue of bonds or notes, prior to
1346 their application to the payment of liabilities incurred for the purposes for which the bonds or
1347 notes were authorized in: (i) term deposits or certificates of deposit having a maturity date from
1348 date of purchase of not more than 3 years; (ii) trust companies, national banks, savings banks,
1349 banking companies or cooperative banks; (iii) obligations issued or unconditionally guaranteed
1350 by the United States government or any agency thereof, having a maturity from date of purchase
1351 of not more than 1 year; (iv) United States government securities or securities of United States
1352 government agencies purchased under an agreement with a trust company, national bank or
1353 banking company to repurchase at not less than the original purchase price of said securities on a
1354 fixed date, not to exceed 90 days; (v) shares of beneficial interest issued by money market funds

1355 registered with the Securities and Exchange Commission under the Investment Company Act of
1356 1940, operated in accordance with 17 CFR 270.2a-7, that have received the highest possible
1357 rating from at least 1 nationally recognized statistical rating organization and the purchase price
1358 of shares of beneficial interest purchased pursuant to this section shall not include any
1359 commission that these companies may charge; or (vi) participation units in a combined
1360 investment fund under section 38A of chapter 29; provided, however, that no temporary notes in
1361 anticipation of revenue shall be issued under section 4 as long as any revenue cash, exclusive of
1362 revenue sharing or other revenue cash the use of which is restricted to purposes other than
1363 current maintenance expenses, remains so invested.

1364 SECTION 88. Section 69 of said chapter 44, as so appearing, is hereby amended by
1365 inserting after the word “check”, in lines 1, 4 and 10, in each instance, the following words:- or
1366 electronic funds transfer.

1367 SECTION 89. Said section 69 of said chapter 44, as so appearing, is hereby further
1368 amended by striking out, in lines 8 and 9, the word “commissioner” and inserting in place thereof
1369 the following words:- city, town or district treasurer.

1370 SECTION 90. Subsection (e) of section 3 of chapter 44B of the General Laws, as so
1371 appearing, is hereby amended by adding the following paragraph:-

1372 A person claiming an exemption under this subsection may apply to the board of
1373 assessors, in writing, on a form approved by the commissioner of revenue, not later than the
1374 deadline for an application for exemption under section 59 of chapter 59. A person aggrieved by
1375 the decision of the board of assessors or by the board’s failure to act upon such application may

1376 appeal as provided in sections 64 to 65B, inclusive, of said chapter 59. Applications for
1377 exemption under this chapter shall be open for inspection as provided in section 60 of said
1378 chapter 59.

1379 SECTION 91. Chapter 54 of the General Laws is hereby amended by inserting after
1380 section 33H the following section:-

1381 Section 33I. (a) The state secretary shall examine all types of electronic poll books and
1382 determine whether the equipment complies with the minimum requirements for such equipment
1383 imposed by regulation promulgated by the state secretary and whether the use of the equipment
1384 would further the efficient administration of elections.

1385 (b) A person owning or interested in electronic poll books may submit it to the state
1386 secretary for examination. For the purpose of assistance in examining such new equipment, the
1387 state secretary may, subject to appropriation, employ the services of technical experts.

1388 (c) An electronic poll book that receives the approval of the state secretary may be used
1389 for conducting elections. An electronic poll book that does not receive the state secretary's
1390 approval shall not be adopted for or used at an election. After the equipment has been approved
1391 by the state secretary, a change or improvement in the equipment that does not impair its
1392 accuracy, efficiency or capacity shall not render necessary a reexamination or reapproval of the
1393 equipment.

1394 (d) A city or town may vote to use approved electronic poll books by a vote of the board
1395 of selectmen or town council in a town or city council in a city taken not less than 60 days before
1396 the first election at which the electronic poll books are to be used. Notification of use of an

1397 approved electronic poll book shall be sent to the state secretary not later than 5 days after the
1398 vote of the city or town.

1399 (e) The state secretary shall promulgate regulations for the certification process, standards
1400 for the use of electronic poll books, including security, and for the use of electronic poll books at
1401 a polling place or early voting location.

1402 SECTION 92. Section 67 of said chapter 54, as appearing in the 2014 Official Edition, is
1403 hereby amended by adding the following sentence:- A city or town may vote to use electronic
1404 poll books rather than paper voting lists in accordance with section 33I.

1405 SECTION 93. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby
1406 amended by inserting after the word “corporations”, in line 6, the following words:- or research
1407 and development corporations.

1408 SECTION 94. Said chapter 58 is hereby further amended by striking out section 5, as so
1409 appearing, and inserting in place thereof the following section:-

1410 Section 5. The commissioner may give instructions for preparing the notice and bringing
1411 in the lists required by section 29 of chapter 59, and may prescribe forms for such lists so
1412 arranged that the statement of the person bringing in a list shall include all assessable property
1413 held by the person. The commissioner may prescribe forms for the lists and statements required
1414 in such lists relative to property held for literary, temperance, benevolent, charitable or scientific
1415 purposes.

1416 SECTION 95. Section 8 of said chapter 58, as so appearing, is hereby amended by
1417 striking out the first and second sentences.

1418 SECTION 96. Section 8C of said chapter 58, as so appearing, is hereby amended by
1419 striking out the first and second sentences and inserting in place thereof the following sentence:-

1420 A city or town may establish, relative to sites or portions of sites that will be used as
1421 affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial
1422 use, an agreement between the city or town and the developer of the sites or portions of the sites,
1423 regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up
1424 to 100 per cent of the outstanding interest and costs on the sites or portions of the sites.

1425 SECTION 97. Said section 8C of said chapter 58, as so appearing, is hereby further
1426 amended by striking out, in line 28, the words “, the commissioner”.

1427 SECTION 98. Said chapter 58 is hereby further amended by striking out sections 13 to
1428 17, inclusive, as so appearing, and inserting in place thereof the following 5 sections:-

1429 Section 13. As used in this section and sections 14 to 17, inclusive, the following words
1430 shall have the following meanings:

1431 “Base year valuation”, for each city and town, the valuation of state-owned land within
1432 the city or town as of January 1, 2017 as determined by the commissioner under this section.

1433 “Base year per-acre land valuation”, for each city and town, the valuation per-acre of
1434 state-owned land as determined by the commissioner during the base year valuation of state-
1435 owned land under this section.

1436 “Fair cash valuation”, for each city and town, the valuation of state-owned land located in
1437 the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under
1438 section 17 for the fiscal year that begins the July 1 of the following year; provided, however, that
1439 the fair cash valuation as of January 1, 2019 shall equal the base year valuation, adjusted by the
1440 percentage, if any, by which such valuation has changed, as determined by the commissioner
1441 from the biennial equalized valuation reported for the city and town under sections 10 to 10C,
1442 inclusive, for January 1, 2018, plus the fair cash valuation of state-owned land acquisitions and
1443 minus the fair cash valuation of state-owned land dispositions since the base year valuation;
1444 provided further, that the fair cash valuation of any state-owned land acquisitions and
1445 dispositions within the city or town shall equal the product of the per-acre land valuation for the
1446 city or town times the number of acres of such state-owned land; and provided further, that
1447 thereafter, the fair cash valuation annually as of January 1 shall equal the fair cash valuation for
1448 the preceding January 1, adjusted in the year for which the commissioner is to establish a
1449 valuation under section 14 by the percentage, if any, by which such valuation has changed, as
1450 determined by the commissioner from the biennial equalized valuation for the preceding January
1451 1, plus the fair cash valuation of state owned land acquisitions and minus the fair cash valuation
1452 of state-owned land dispositions during the preceding calendar year.

1453 “Per-acre land valuation”, for each city and town, the per-acre land valuation used to
1454 determine the fair cash valuation of state-owned land acquisitions and dispositions during a
1455 calendar year; provided, however, that the valuation as of January 1, 2019 shall equal the base
1456 year per-acre land valuation, adjusted by the percentage, if any, by which such valuation has
1457 changed, as determined by the commissioner from the biennial equalized valuation reported for
1458 such city and town under sections 10 to 10C, inclusive, for January 1, 2018; provided further,

1459 that thereafter, the valuation shall equal the per-acre land valuation last established, adjusted by
1460 the percentage, if any, by which such valuation has changed, as determined by the commissioner
1461 from the biennial equalized valuation for the January 1 preceding the year for which the
1462 commissioner is to establish a valuation under section 14; and provided further, that the
1463 valuation shall be used to determine the fair cash valuation of state-owned land acquisitions and
1464 dispositions for the year in which the commissioner makes such per-acre land valuation and the
1465 succeeding year and until another such valuation is made.

1466 “Reimbursement percentage”, for each city and town, the fair cash valuation percentage
1467 share of the annual appropriation made for reimbursements in lieu of taxes on state-owned land;
1468 provided, however, that the percentage shall be the fair cash valuation of the state-owned land
1469 within the city or town as of January 1 divided by the total fair cash valuation of all state-owned
1470 land as of January 1.

1471 “State-owned land”, all land owned by the commonwealth as of January 1 and used for a
1472 fish hatchery, game preserve or wild life sanctuary, a state military camp ground, the Soldiers’
1473 Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the University of
1474 Massachusetts or a public institution under the department of correction, the department of
1475 higher education, the department of mental health, the department of developmental services, the
1476 department of public health, the department of transitional assistance or the department of youth
1477 services; land owned by the commonwealth known as the Wachusett Mountain State Reservation
1478 and the Mount Greylock State Reservation, Blue Hills Reservation and the Middlesex Fells
1479 Reservation; all land owned by the commonwealth and under the care and control of the
1480 department of conservation and recreation and used for recreational or conservation purposes,

1481 except land which at the time of the establishment of the department was held by the former
1482 Metropolitan District Commission; all land held by the department of environmental protection
1483 for use as a solid waste disposal facility under sections 18 to 24, inclusive, of chapter 16; any
1484 land acquired by the low-level radioactive waste management board pursuant to subsection (g) of
1485 section 23 of chapter 111H; provided, however, that “state-owned land” shall not include: (i)
1486 buildings, structures, improvements or other things erected on state-owned land or affixed to
1487 state-owned land; or (ii) land which at the time of its acquisition by the commonwealth was
1488 exempt from local taxation, except land under the care and control of the department of fish and
1489 game and used as a game preserve or wildlife sanctuary and which was at the time of its
1490 acquisition by the commonwealth under the care and control of the federal government.

1491 Section 14. In 2019 and every 2 years thereafter, the commissioner, by not later than June
1492 1, shall determine the fair cash valuation of state-owned land, as defined in section 13, located
1493 within each city or town. To assist in making the determination the commissioner may require
1494 oral or written information from an officer or agent of the commonwealth or of a city or town
1495 and from an inhabitant of that city or town. The commissioner may require that such information
1496 be on oath. The officers, agents and persons, so far as able, shall furnish the commissioner with
1497 the required information in a form as the commissioner may indicate not later than 15 days after
1498 being requested by the commissioner.

1499 With respect to land held by the division of watershed management in the department of
1500 conservation and recreation for the purposes named in section 5G of chapter 59, the
1501 commissioner shall, by June 1, also determine the fair cash valuation of such land in each city or

1502 town by the same method for determining the fair cash valuation of state-owned land, as defined
1503 in said section 13, and notify the division of the valuations.

1504 Section 15. When the commonwealth acquires or disposes of land, the commissioner of
1505 the division of capital asset management and maintenance shall notify the commissioner. The
1506 commissioner shall determine whether the acquisition or disposition is state-owned land as
1507 defined in section 13. Land so determined by March 1 shall be included in or removed from the
1508 annual statement of fair cash valuation and reimbursement percentages made by the
1509 commissioner under section 16.

1510 Section 16. The commissioner shall annually deliver to the state treasurer a statement of
1511 the fair cash valuation reimbursement percentage for each city and town in which state-owned
1512 land is located and of the amount of money to be paid to each city and town as determined by
1513 section 17.

1514 Section 17. The treasurer shall annually, reimburse each city and town in which state-
1515 owned land is located, an amount in lieu of taxes upon the reimbursement percentages reported
1516 to the treasurer by the commissioner under section 16, determined by multiplying the
1517 percentages by the amount appropriated for such purposes for the fiscal year. No reimbursements
1518 under this section on account of lands owned by the commonwealth and under the care and
1519 control of the department of conservation and recreation and used for recreational or
1520 conservation purposes shall be made from the Inland Fisheries and Game Fund established in
1521 section 2C of chapter 131.

1522 SECTION 99. Section 17A of said chapter 58 is hereby repealed.

1523 SECTION 100. Chapter 58, as appearing in the 2014 Official Edition, is hereby amended
1524 by striking out section 18F and inserting in place thereof the following section:-

1525 Section 18F. No distributions pursuant to section 18C shall be paid to cities or towns after
1526 November 30 of the fiscal year or during any fiscal year thereafter by the state treasurer until
1527 said treasurer receives certification from the commissioner of revenue of said commissioner's
1528 acceptance of the prior fiscal year's annual financial reports submitted pursuant to the provisions
1529 of section 43 of chapter 44.

1530 In the case of regional school districts, distributions pursuant to chapters 70, 71, 71A,
1531 71B and 74 shall not be paid by the state treasurer after November 30 of the fiscal year or during
1532 any fiscal year thereafter until said state treasurer receives certification from said commissioner
1533 of revenue of the acceptance of the prior year's annual financial reports as prescribed by the
1534 director of accounts.

1535 SECTION 101. Said chapter 58 is hereby further amended by striking out section 31, as
1536 so appearing, and inserting in place thereof the following section:-

1537 Section 31. In addition to the forms expressly required by others law to be as prescribed
1538 or approved by the commissioner, the commissioner may prescribe any other form considered
1539 necessary or convenient for use under chapters 59 to 65C, inclusive; provided, however, that
1540 variance from a prescribed form shall not affect the validity of the form used, if the form used is
1541 in substantial conformity to prescribed form. In a case where the commissioner prescribes a
1542 form, the form may be completed or maintained electronically.

1543 SECTION 102. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby
1544 amended by inserting after the word “cent”, in lines 2 and 41, each time it appears, the following
1545 words:- excluding the value of the land.

1546 SECTION 103. Said section 2D of said chapter 59, as so appearing, is hereby further
1547 amended by striking out, in line 17, the words “occupancy takes” and inserting in place thereof
1548 the following words:- improvement and issuance of the occupancy permit take.

1549 SECTION 104. Said section 2D of said chapter 59, as so appearing, is hereby further
1550 amended by inserting after the word “improvement”, in line 23, the following words:- , or the
1551 succeeding fiscal year as the case may be.

1552 SECTION 105. Subsection (e) of said section 2D of said chapter 59, as so appearing, is
1553 hereby amended by adding the following sentence:- A property owner aggrieved by the failure of
1554 the assessors to so abate may, within 1 year following the fire or natural disaster, apply to the
1555 assessors for the abatement.

1556 SECTION 106. Section 5 of said chapter 59, as so appearing, is hereby amended by
1557 striking out”, in lines 117 and 122, the word “paragraph” and inserting in place thereof, in each
1558 instance, the word:- sentence.

1559 SECTION 107. Said section 5 of said chapter 59, as so appearing, is hereby further
1560 amended by striking out, in lines 321, the words “or a manufacturing” and inserting in place
1561 thereof the words:- , manufacturing corporation or research and development.

1562 SECTION 108. The second paragraph of clause Eighteenth A of said section 5 of said
1563 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in
1564 place thereof the following sentence:- Any such person may, on or before the deadline for an
1565 application for exemption under section 59, apply to the board of assessors for an exemption of
1566 such real property from taxation during such year; provided, however, that in the case of real
1567 estate owned by a person jointly or as a tenant in common with a person that is not that person's
1568 spouse, the exemption shall not exceed that proportion of total valuation that person's interest in
1569 the property bears to the whole tax due.

1570 SECTION 109. Said section 5 of said chapter 59, as so appearing, is hereby further
1571 amended by striking out, in lines 575 to 578, inclusive, the words "ten thousand dollars, in
1572 respect to boats, fishing gear and nets owned and actually used by him in the prosecution of his
1573 business if engaged exclusively in commercial fishing" and inserting in place thereof the
1574 following words:- \$50,000, in respect to boats, fishing gear and nets, owned and actually used by
1575 the owner in the prosecution of the owner's business if engaged in commercial fishing and if not
1576 less than 50 per cent of the owner's income is from commercial fishing.

1577 SECTION 110. The third paragraph of clause Forty-first A of said section 5 of said
1578 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in
1579 place thereof the following sentence:- Any such person may, on or before the deadline for an
1580 application for exemption under section 59, apply to the board of assessors for an exemption of
1581 such real property from taxation during such year; provided, however, that in the case of real
1582 estate owned by a person jointly or as a tenant in common with a person that is not that person's

1583 spouse, the exemption shall not exceed that proportion of total valuation that person's interest in
1584 such property bears to the whole tax due.

1585 SECTION 111. Section 5C of said chapter 59, as so appearing, is hereby amended by
1586 striking out, in line 6, the word "twenty" and inserting in place thereof the following figure:- 35.

1587 SECTION 112. Said section 5C of said chapter 59, as so appearing, is hereby further
1588 amended by striking out the second paragraph and inserting in place thereof the following
1589 paragraph:-

1590 In those cities and towns in which an exemption is made available under this section, a
1591 taxpayer aggrieved by the failure to receive such residential exemption may apply for the
1592 residential exemption to the assessors, in writing, on a form approved by the commissioner, not
1593 later than the deadline for an application for exemption under section 59.

1594 SECTION 113. Section 5I of said chapter 59, as so appearing, is hereby amended by
1595 striking out the second paragraph and inserting in place thereof the following paragraph:-

1596 In those cities and towns in which an exemption is made available under this section, a
1597 taxpayer aggrieved by the failure to receive such commercial exemption may apply for the
1598 commercial exemption to the assessors, in writing, on a form approved by the commissioner, not
1599 later than the deadline for an application for exemption under section 59.

1600 SECTION 114. Section 11 of said chapter 59, as so appearing, is hereby amended by
1601 striking out the first sentence and inserting in place thereof the following sentence:- Taxes on
1602 real estate shall be assessed, in the town where it lies, to the person who is the owner on January

1603 1 and the person appearing of record in the records of the county or of the district, if such county
1604 is divided into districts, where the estate lies, as owner on January 1, even though deceased, shall
1605 be held to be the true owner thereof; provided, that whenever the assessors deem it proper, the
1606 assessors may assess taxes upon real estate to the person who is in possession thereof on January
1607 1, and such person shall thereupon be held to be the true owner thereof for the purposes of this
1608 section; provided further, that whenever the assessors deem it proper, the assessors may assess
1609 taxes upon any present interest in real estate to the owner of such interest on January 1; and
1610 provided further, that in cluster developments or planned unit developments, as defined in
1611 section 9 of chapter 40A, the assessment of taxes on the common land, so called, including
1612 cluster development common land held under a conservation restriction pursuant to section 31 of
1613 chapter 184, the beneficial interest in which is owned by the owners of lots or residential units
1614 within the plot, may be included as an additional assessment to each individual lot owner in the
1615 cluster development.

1616 SECTION 115. Said section 11 of said chapter 59, as so appearing, is hereby further
1617 amended by striking out, in line 37, the words “the commissioner shall certify that”.

1618 SECTION 116. Said section 11 of said chapter 59, as so appearing, is hereby further
1619 amended by striking out the third paragraph and inserting in place thereof the following
1620 paragraph:-

1621 Whenever assessors cannot by reasonable diligence ascertain the name of the person
1622 appearing of record, the assessors may assess taxes upon real property to persons unknown.

1623 SECTION 117. Section 23 of said chapter 59, as so appearing, is hereby amended by
1624 striking out, in line 10, the words “of that year”.

1625 SECTION 118. Said chapter 59 is hereby further amended by striking out section 25, as
1626 so appearing, and inserting in place thereof the following section:-

1627 Section 25. The assessors of each city or town shall annually raise by taxation a
1628 reasonable amount of overlay as the commissioner may approve. The overlay account may be
1629 used only for avoiding fractional divisions of the amount to be assessed and for abatements
1630 granted on account of property assessed for a fiscal year. A balance in the overlay account in
1631 excess of the amount of the warrants remaining to be collected or abated, as certified by the
1632 board of assessors, shall be transferred by the board of assessors, upon their own initiative or
1633 within 10 days of a written request by the chief executive officer, with written notice to the chief
1634 executive officer, to a reserve fund to be appropriated for any lawful purpose. A balance in a
1635 reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section shall
1636 apply to fire, water and improvement districts.

1637 SECTION 119. Section 39 of said chapter 59, as so appearing, is hereby amended by
1638 striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The
1639 valuation at which the machinery, poles, wires and underground conduits and wires and pipes of
1640 telephone companies shall be assessed by the assessors of the respective cities and towns where
1641 such property is subject to taxation shall be determined annually by the commissioner of
1642 revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before June
1643 15 in each year, the commissioner of revenue shall determine and certify to the owner of the
1644 machinery, poles, wires and underground conduits and wires and pipes, and to the board of

1645 assessors of every city and town where the machinery, poles, wires and underground conduits
1646 and wires and pipes are subject to taxation, the valuation as of January 1 in such year of the
1647 machinery, poles, wires and underground conduits and wires and pipes in the city or town. Every
1648 owner and board of assessors to whom such a valuation has been so certified may, on or before
1649 the fifteenth day of July then next ensuing, appeal to the appellate tax board from the valuation.
1650 Every such appeal shall relate to the valuation of the machinery, poles, wires and underground
1651 conduits and wires and pipes of only 1 owner in 1 city or town, and shall name as appellees the
1652 commissioner of revenue and the persons, other than the appellant, to whom the valuation was
1653 required to be certified. An appellee telephone company or board of assessors that has not filed
1654 its own appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the
1655 original appeal against that appellee, whichever is later.

1656 SECTION 120. Section 41 of said chapter 59, as so appearing, is hereby amended by
1657 striking out the first sentence and inserting in place thereof the following 2 sentences:- Every
1658 telephone company owning property required to be valued by the commissioner under section 39
1659 shall annually, on or before March 1, make a return to the commissioner signed and sworn to by
1660 its treasurer. The commissioner may, for cause shown, authorize a later filing date, which shall
1661 not be later than April 1.

1662 SECTION 121. Said chapter 59 is hereby further amended by striking out section 45, as
1663 so appearing, and inserting in place thereof the following section:-

1664 Section 45. Each city or town shall annually provide, on or before January 1, suitable
1665 books for the use of its assessors in the assessment of taxes, which shall contain blank columns

1666 with uniform headings for a valuation list, in the form the commissioner shall from time to time
1667 determine.

1668 A book or record required to be furnished to the assessors or to be kept or maintained by
1669 them under this section or chapters 59 to 60B, inclusive, may be created, completed or
1670 maintained electronically.

1671 SECTION 122. Said chapter 59 is hereby further amended by striking out section 50, as
1672 so appearing, and inserting in place thereof the following section:-

1673 Section 50. The books or records required under section 45 shall contain a copy of this
1674 section, sections 43, 44, 45 and 46, and the certificates required by law to be signed by the
1675 assessors, along with explanatory notes that the commissioner considers necessary to secure
1676 uniformity of returns under the several headings.

1677 SECTION 123. The first paragraph of section 57 of said chapter 59, as so appearing, is
1678 hereby amended by striking out the second, third, fourth, fifth and sixth sentences and inserting
1679 in place thereof the following 5 sentences:- If a betterment assessment or apportionment of it,
1680 water rate, annual sewer use charge and other charge added to the tax or more than $\frac{1}{2}$ of the
1681 balance of a tax as reduced by an abatement remains unpaid after November 1 of the fiscal year
1682 in which it is payable or after the thirtieth day after the date on which the bill for the tax was
1683 mailed after October 1, interest at the rate of 14 per cent per annum, computed from the due date,
1684 shall be paid on so much of the unpaid amount as is in excess of $\frac{1}{2}$ of the balance. If the whole or
1685 a part of the tax remains unpaid after May 1 of the fiscal year, in addition to the interest as
1686 aforesaid, interest at that rate shall be paid on so much of the balance of the tax not so paid as

1687 does not exceed $\frac{1}{2}$ of the tax as reduced by an abatement and computed from May 1 of the fiscal
1688 year. On or before April 1 of the fiscal year, a notice shall be sent out showing the amount of the
1689 tax that, if not paid by May 1, shall bear interest computed from May 1. Bills for taxes assessed
1690 under section 75 or 76 shall be sent out seasonably upon commitment and shall be due and
1691 payable on the thirtieth day after the date on which the bill for the tax was mailed except for the
1692 calculation of interest as provided in this section. Taxes shall bear interest as provided in this
1693 section with respect to real estate and personal property taxes generally; provided, however, that
1694 if a bill for taxes is mailed on or after April 1 of the fiscal year to which the tax relates and
1695 remains unpaid after the thirtieth day after the date on which the bill was mailed, interest at the
1696 aforesaid rate, computed from the due date, shall be paid on so much of the tax that remains
1697 unpaid.

1698 SECTION 124. Section 57 of said chapter 59, as amended by section 9 of chapter 10 of
1699 the acts of 2015, is hereby amended by adding the following paragraph:-

1700 For the purposes of determining jurisdictional interest requirements on appeals brought
1701 under chapter 59, the date of delivery for a payment for taxes under this section that is, after the
1702 period or date prescribed by this section, delivered by United States mail or by an alternative
1703 private delivery service to the collector shall be deemed to be the date of the United States
1704 postmark, the date of the certification of mailing stamped and postmarked by the United States
1705 postal service, the date of a certified mail receipt provided by the United States postal services or
1706 other substantiating date mark permitted by the Rules of Practice and Procedure of the Appellate
1707 Tax Board that is affixed on the envelope or other appropriate wrapper in which the payment is
1708 mailed or delivered if the payment was mailed in the United States in an envelope of such

1709 appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery
1710 service, properly addressed to the collector; provided, however, that a taxpayer shall have the
1711 burden of proving the timely mailing of any payment of taxes to said collector under this section
1712 and the collector shall have no obligation to maintain any record relative to the date of mailing of
1713 the tax; and provided further, that nothing in this section shall be construed to place the burden of
1714 proving any untimely mailing on the collector. As used in this section, "United States postmark"
1715 shall mean only a postmark made by the United States post office. This paragraph shall not apply
1716 to the calculation of interest under the first paragraph of this section.

1717 SECTION 125. Said chapter 59 is hereby further amended by striking out section 57A, as
1718 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

1719 Section 57A. In a city or town that accepts this section, notwithstanding section 23D, 57
1720 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes, in
1721 an amount not in excess of \$100, shall be due and payable in 1 installment and if unpaid after the
1722 day the first installment of the notice of preliminary tax or actual tax bill for the year is due, shall
1723 be subject to interest at the same rate and from the same date as a delinquent preliminary or
1724 actual tax first installment.

1725 SECTION 126. Section 57B of said chapter 59 is hereby repealed.

1726 SECTION 127. The twelfth paragraph of section 57C of said chapter 59, as appearing in
1727 the 2014 Official Edition, is hereby amended by striking out the second sentence.

1728 SECTION 128. Said section 57C of said chapter 59, as amended by section 10 of chapter
1729 10 of the acts of 2015, is hereby amended by adding the following paragraph:-

1730 To determine jurisdictional interest requirements on appeals brought under chapter 59,
1731 the date of delivery of a payment for taxes under this section is, after the period or date
1732 prescribed by this section, delivered by United States mail or by an alternative private delivery
1733 service permitted by the collector to the collector shall be deemed to be the date of the United
1734 States postmark, the date of a certificate of mailing stamped and postmarked by the United States
1735 postal office, the date of a certified mail receipt provided by the United States postal service or
1736 other substantiating date mark permitted by the Rules of Practice and Procedure of the Appellate
1737 Tax Board that is affixed on the envelope or other appropriate wrapper in which the payment is
1738 mailed or delivered if the payment was mailed in the United States in an envelope or such
1739 appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery
1740 service, properly addressed to the collector; provided, however, that a tax payer shall have the
1741 burden of providing the timely mailing of any payment of taxes to said collector under this
1742 section and the collector shall have no obligation to maintain any record relative to the date of
1743 mailing of the tax; and provided further, that nothing in this section shall be construed to place
1744 the burden of proving any untimely mailing on the collector. As used in this section, “United
1745 States postmark” shall mean only a postmark made by the United States post office. This
1746 paragraph shall not apply to the calculation of interest set forth in the preceding paragraphs of
1747 this section.

1748 SECTION 129. Section 59 of said chapter 59 is hereby amended by striking out, in line
1749 2, as appearing in the 2014 Official Edition, the words “administrator of the estate of such person
1750 or the executor” and inserting in place thereof the following words:- personal representative of
1751 the estate of the person or the personal representative.

1752 SECTION 130. The first paragraph of said section 59 of said chapter 59, as so appearing,
1753 is hereby amended by striking out the fourth sentence and inserting in place thereof the following
1754 sentence:- The holder of a mortgage on real estate who has paid not less than $\frac{1}{2}$ of the tax on it
1755 may, during the last 10 days of the abatement period of the year to which the tax relates, apply in
1756 the manner above set forth for an abatement of the tax; provided, however, that the right of the
1757 person assessed to apply shall cease and determine if the person assessed has previously applied
1758 for abatement of the tax.

1759 SECTION 131. Said section 59 of said chapter 59 is hereby amended by striking out, in
1760 lines 49 to 51, inclusive, as so appearing, the words “December 15 of the year to which the tax
1761 relates or, if the bill or notice is first sent after September 15 of that year, within 3 months after
1762 the bill or notice is so sent” and inserting in place thereof the following words:- April 1 of the
1763 year to which the tax relates, or within 3 months after the bill or notice of assessment was sent,
1764 whichever is later.

1765 SECTION 132. Section 59A of said chapter 59, as so appearing, is hereby amended by
1766 striking out, in lines 5 and 6, the words “interest, penalties, and payment of real estate tax
1767 obligations” and inserting in place thereof the following words:- real estate tax obligations,
1768 interest and costs.

1769 SECTION 133. Said section 59A of said chapter 59, as so appearing, is hereby further
1770 amended by striking out, in line 25, the words:- , the commissioner.

1771 SECTION 134. Section 64 of said chapter 59, as so appearing, is hereby amended by
1772 striking out, in line 14, the figure “3,000” and inserting in place thereof the following figure:-
1773 5,000.

1774 SECTION 135. Said section 64 of said chapter 59, as so appearing, is hereby further
1775 amended by striking out, in line 15, the word “has” and inserting in place thereof the following
1776 words:- , including all preliminary and actual installments, has.

1777 SECTION 136. Said section 64 of said chapter 59, as so appearing, is hereby further
1778 amended by striking out, in lines 17 and 25, each time it appears, the word “fifty-seven” and
1779 inserting in place thereof the following figures:- 23D, 57 or 57C.

1780 SECTION 137. Section 70A of said chapter 59, as so appearing, is hereby amended by
1781 striking out, in line 30, the words “of the year of such tax”.

1782 SECTION 138. Section 72 of said chapter 59 is hereby repealed.

1783 SECTION 139. Section 81 of said chapter 59, as appearing in the 2014 Official Edition,
1784 is hereby amended by striking out, in line 2, the word “seven” and inserting in place thereof the
1785 following figure:- 30.

1786 SECTION 140. Section 2 of chapter 60 of the General Laws, as so appearing, is hereby
1787 amended by striking out the second paragraph and inserting in place thereof the following
1788 paragraph:-

1789 In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid
1790 tax on land committed to the collector, or a predecessor in office of the collector, for collection

1791 was assessed on a valuation insufficient to meet the charges or expenses of collection, or if
1792 another committed tax is unpaid and is less than \$25, the collector may notify the assessors in
1793 writing, on oath, stating why the tax cannot be collected. Upon receipt of the request, the
1794 assessors shall act on the request immediately and, after due inquiry, may abate the tax and shall
1795 certify the abatement in writing to the collector. The certificate of abatement shall discharge the
1796 collector from further obligation to collect the tax so abated.

1797 SECTION 141. Section 3 of said chapter 60, as so appearing, is hereby amended by
1798 striking out the first sentence and inserting in place thereof the following 2 sentences:- The
1799 collector shall immediately after receiving a tax list and warrant send notice to each person
1800 assessed, resident or non-resident, of the amount of the person's tax. If the notice is mailed, it
1801 shall be postpaid and directed to the assessed person at the person's residential address on
1802 January 1, if known, or the address of the real estate or personal property to which the tax relates,
1803 unless the person shall otherwise direct the collector, in writing, in a time and manner as the
1804 collector may require.

1805 SECTION 142. Section 3A of said chapter 60, as so appearing, is hereby amended by
1806 striking out, in lines 62 and 63, the word "subsection (a)" and inserting in place thereof the
1807 following word:- subsection (b).

1808 SECTION 143. Section 3B of said chapter 60 is hereby repealed.

1809 SECTION 144. Section 3C of said chapter 60, as appearing in the 2014 Official Edition,
1810 is hereby amended by inserting after the word "and", in line 9, the following word:- vote.

1811 SECTION 145. Section 3C of said chapter 60, as so appearing, is hereby further
1812 amended by striking out, in line 12, the word “and” and inserting in place thereof the following
1813 word:- or.

1814 SECTION 146. The third paragraph of said section 3C of said chapter 60, as so
1815 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1816 following sentence:- In a city or town establishing a scholarship fund or educational fund, there
1817 shall be a scholarship committee or educational fund committee to consist of the superintendent
1818 of the city or town schools, or a designee, and not fewer than 4 residents of the city or town
1819 appointed by the mayor or board of selectmen to a term of 3 years.

1820 SECTION 147. Said section 3C of said chapter 60, as so appearing, is hereby amended
1821 by striking out the fourth paragraph and inserting in place thereof the following paragraph:-

1822 The scholarship committee may distribute financial aid, or the educational committee
1823 may distribute supplemental educational funds for the school, from both interest and principal of
1824 the fund without further appropriation. The scholarship committee or education committee shall
1825 establish a procedure, at least annually, for determining the amounts or percentage of the funds
1826 that shall be authorized for distribution and for notifying the investing officer or agency so that
1827 the funds may be made available in a timely manner and with a minimum of penalties.

1828 SECTION 148. Said chapter 60 is hereby amended by striking out section 6, as so
1829 appearing, and inserting in place thereof the following section:-

1830 Section 6. The collector shall make and keep the book, or an electronically prepared
1831 record, containing the tax list committed to the collector and against the name of every person

1832 assessed for a tax shall make an entry showing the disposition the tax, whether reassessed, abated
1833 or paid, and the date of the disposition.

1834 SECTION 149. Section 50 of said chapter 60, as so appearing, is hereby amended by
1835 striking out the last 2 sentences.

1836 SECTION 150. Said chapter 60 is hereby further amended by striking out section 57A, as
1837 so appearing, and inserting in place thereof the following section:-

1838 Section 57A. If a check or electronic funds transfer in payment of a tax, interest, penalty,
1839 fee or other charge imposed under chapters 59 to 61A, inclusive, or chapter 80 or for another
1840 municipal service rendered is not duly paid there may, in addition to other penalty provided by
1841 law, be paid as a penalty by the person who tendered the check or electronic funds transfer, upon
1842 notice and demand by the city or town tax collector, in the same manner as the tax or other
1843 amount to which the check or electronic funds transfer relates, an amount equal to 1 per cent of
1844 the amount of the check or electronic funds transfer; provided, however, that if the amount of the
1845 check or electronic funds transfer is less than \$2,500, the penalty under this section shall be \$25.
1846 A person upon whom the penalty is imposed may appeal to the city or town tax collector who
1847 shall abate the penalty if the tax collector determines that the person tendered the check or
1848 electronic funds transfer in good faith and with reasonable cause to believe that it would be paid.

1849 SECTION 151. Section 77 of said chapter 60, as so appearing, is hereby amended by
1850 striking out the second paragraph and inserting in place thereof the following paragraph:-

1851 Before foreclosure so much of a covenant or agreement running with the land as calls for
1852 the payment of money by the owner of it shall not be enforceable against a city or town that is

1853 the owner of record of the land under a tax title or taking, except during a period in which the
1854 city or town directly or indirectly in any capacity accepts or receives the benefit of the covenant
1855 or agreement or of a right or privilege created or affected by it.

1856 SECTION 152. Section 81A of said chapter 60, as so appearing, is hereby amended by
1857 striking out the third, fourth, fifth and sixth paragraphs and inserting in place thereof the
1858 following paragraph:-

1859 If, at the expiration of the 30-day period, the inspector of buildings is of the opinion that
1860 action has not been initiated to correct the conditions described in the notice, the inspector shall
1861 immediately make an affidavit, under penalties of perjury, that the buildings on the land have
1862 been found to be abandoned property. The affidavit shall include therein the facts and
1863 circumstances that formed the basis of the inspector's findings and a copy of the notice served on
1864 the record owner or, if service was by publication, an account of the steps taken to locate the
1865 record owner and a copy of the published notice. The affidavit shall be submitted to the treasurer
1866 and, when recorded at the registry of deeds for the district wherein the land lies, shall be prima
1867 facie evidence of such facts.

1868 SECTION 153. Section 95 of said chapter 60, as so appearing, is hereby amended by
1869 striking out the third sentence and inserting in place thereof the following sentence:- Upon filing
1870 for record or registration a statement under section 37A that a sale or taking cannot be legally
1871 made, the collector shall transmit a copy of the recorded statement to the city auditor, town
1872 accountant or officer having similar duties, who shall record the taxes that are the subject of the
1873 statement as taxes in litigation, and the collector shall be credited with those taxes until the time
1874 the collector must sell or take the land under that section.

1875 SECTION 154. Said chapter 60 is hereby further amended by striking out section 105, as
1876 so appearing, and inserting in place thereof the following section:-

1877 Section 105. Forms to be used in proceedings for the collection of taxes under this
1878 chapter and chapter 59 and of assessments that the collector is authorized or required by law to
1879 collect shall be as prescribed by the commissioner. In a case where the commissioner prescribes
1880 a form, the form may be completed or maintained electronically.

1881 SECTION 155. Section 1 of chapter 60A of the General Laws, as so appearing, is hereby
1882 amended by striking out the sixth paragraph and inserting in place thereof the following 2
1883 paragraphs:-

1884 The excise imposed by this section shall not apply to motor vehicles leased for a full
1885 calendar year to a charitable organization when the vehicle is owned and registered by a lessor
1886 engaged in the business of leasing motor vehicles. The term “charitable organization”, as used in
1887 this section, shall mean an organization, other than a degree granting or diploma awarding
1888 educational institution, whose personal property is exempt from taxation under clause Third of
1889 section 5 of chapter 59.

1890 In a city or town that accepts this paragraph, the excise tax imposed by this section shall
1891 not apply to a motor vehicle owned and registered by or leased to a former prisoner of war or the
1892 surviving spouse of a deceased former prisoner of war, until the time that the surviving spouse
1893 remarries or fails to renew the registration. The term “former prisoner of war”, as used in this
1894 section, shall mean a regularly appointed, enrolled, enlisted or inducted member of the military

1895 forces of the United States who was captured, separated and incarcerated by an enemy of the
1896 United States during an armed conflict.

1897 SECTION 156. Section 2A of said chapter 60A, as so appearing, is hereby amended by
1898 striking out, in line 18, the words “and by the joint committee on taxation”.

1899 SECTION 157. Chapter 60B of the General Laws is hereby amended by striking out
1900 sections 1 to 6, inclusive, as so appearing, and inserting in place thereof the following 7
1901 sections:-

1902 Section 1. As used in this chapter, the following words shall have the following meanings
1903 unless the context clearly requires otherwise:

1904 “Director”, the director of the division of law enforcement of the department of fisheries,
1905 wildlife and environmental law enforcement.

1906 “Habitually moored or docked”, the place where the owner has usual mooring or dockage
1907 during July and August for the summer season.

1908 “Principally situated”, for a registered ship or vessel where it is registered, and for a non-
1909 registered ship or vessel, whether documented or not, the city or town in the commonwealth
1910 where it is principally located during the year.

1911 “Vessel”, every watercraft, including documented boats and ships, used or capable of
1912 being used as a means of transportation on water, and includes the equipment, including mode of
1913 power, and furnishings that are normally required aboard the vessel during accomplishment of
1914 the functions for which the vessel is being utilized.

1915 Section 2. (a) Except as hereinafter provided, there shall be assessed and levied by each
 1916 city and town in each fiscal year on every vessel, regardless of registration of origin and its
 1917 equipment, for the privilege of using the waterways of the commonwealth, an excise measured
 1918 by the value thereof, as hereinafter defined and determined, at the rate of \$10 per \$1000 of
 1919 valuation.

1920 (b) A person who owns such a vessel on July 1 shall annually, on or before September 1,
 1921 make a return on oath to the assessors of the city or town where the vessel is habitually moored
 1922 or docked, or where the vessel is principally situated if it has no mooring or docking space,
 1923 setting forth the vessel's registration or documentation number, if any; an adequate description,
 1924 and the place of habitual mooring or docking or other principal location of the vessel.

1925 (c) For the purpose of computing the excise under this chapter, the value of each vessel
 1926 and its equipment, including an engine or motor used to propel the vessel, shall be deemed to be
 1927 the fair cash value as determined by the assessors of each city and town, but not in excess of the
 1928 following values:-

LENGTH OF VESSEL		VALUATIONS OF VESSELS		
(Overall center line Length excluding bowsprits, boomkins and similar extension)		(based on age of vessel)		
		Under 4 Years of age	4 thru 6 Years of age	7 or more Years of age
Under 16	\$	1,000	700	400
16' but less than 17.5'		1,500	1,000	800
17.5' but less than 20'		3,000	2,000	1,500
20' but less than 22.5'		5,000	3,300	2,500

22.5' but less than 25'		7,500	5,000	3,800
25' but less than 27.5'		10,500	7,000	5,300
27.5' but less than 30'		14,000	9,300	7,000
30' but less than 35'		18,500	12,300	9,300
35' but less than 40'		24,000	16,000	12,000
40' but less than 50'		31,500	21,000	15,800
50' but less than 60'		41,000	27,300	20,500
60' or over		50,000	33,000	24,800

1929 (d) The payment of the excise shall exempt the owner from any other tax applicable to
1930 vessels and their equipment under chapter 59.

1931 (e) If an owner fails to make a return within the time herein provided, the assessors may
1932 abate the tax otherwise imposed by this chapter if the owner provides the assessors with a
1933 reasonable excuse for failure to file the return and if the return is filed on or before October 31 of
1934 the year in which the tax is assessed; provided, however, that an abatement hereunder shall not
1935 reduce the tax otherwise imposed to an amount less than the sum of the excise imposed by this
1936 section plus 50 per cent thereof.

1937 (f) The excise shall be assessed in the city or town where the vessel is habitually moored
1938 or docked, or where the ship or vessel is principally situated if it has no mooring or docking
1939 space; provided, however, that if more than 1 municipality owns property in a harbor, the
1940 municipality that maintains the harbor in which the vessel is habitually moored, docked or
1941 situated shall assess and collect the excise; and provided, further, that where more than 1
1942 municipality maintains portions of the harbor, the municipality that maintains that portion of the
1943 harbor in which the vessel is habitually moored, docked or situated shall assess and collect the
1944 excise.

1945 (g) Nothing in this section shall be construed to prevent the board of assessors from
1946 granting an abatement if the excise is excessive in the opinion of the board. An abatement under
1947 this section shall not reduce an excise to less than \$5. An abatement shall not be granted in an
1948 amount less than \$5 and a refund shall not be paid in an amount less than \$5.

1949 (h) If, during a fiscal year, ownership of a vessel subject to an excise under this chapter is
1950 transferred by sale or otherwise and the registration of the vessel is surrendered, or if during a
1951 fiscal year the owner of a vessel subject to an excise removes to another state and registers a
1952 vessel in the other state and surrenders or does not renew his registration in the commonwealth,
1953 the excise under this chapter shall be reduced, upon application, by an abatement equal to the
1954 proportion of an excise under this chapter on the vessel for the full fiscal year which the number
1955 of months in the year remaining after the month in which the transfer by sale or otherwise or the
1956 surrender or expiration of registration occurs bears to 12.

1957 (i) The sums received from the excise imposed under this chapter shall be paid into the
1958 treasury of the city or town and 50 per cent of the excise shall be credited to the municipal
1959 waterways improvement and maintenance fund established under section 5G of chapter 40.

1960 Section 3. The excise imposed by this chapter shall not apply to: vessels described in
1961 section 8 of chapter 59 and in section 67 of chapter 63; vessels owned by the commonwealth or a
1962 political subdivision thereof; law enforcement vessels; vessels under construction; ferries; boats,
1963 fishing gear and nets, to the extent of the first \$75,000 in value thereof, owned and actually used
1964 by the owner in the prosecution of the owner's business if engaged in commercial fishing and if
1965 not less than 50 per cent of the owner's income is from commercial fishing; or other vessels with

1966 a value of \$1,000 or less. The exemptions shall not subject the vessels and their equipment to
1967 another tax under chapter 59.

1968 Section 4. The board of assessors, upon assessing the excise imposed by this chapter,
1969 shall commit the same to the collector of taxes with their warrant for the collection thereof. The
1970 collector of taxes shall seasonably notify the owner of the excise assessed and the due date, but
1971 failure to receive notice shall not affect the validity of the excise. The excise shall be due and
1972 payable at the expiration of 60 days from the date upon which the notice was issued by the
1973 collector pursuant to this chapter. Failure to pay the excise by the due date shall result in a
1974 penalty being imposed that shall be equal to \$20 or 20 per cent of the amount of the excise due,
1975 whichever is greater. The penalty shall be in addition to the amount of excise due and interest on
1976 it imposed by law. If the excise remains unpaid after the due date, the harbormaster of a city or
1977 town shall refuse to allow the vessel to moor, dock or otherwise be situated within the waterways
1978 of the city or town. The sums received from the penalty shall be credited to the municipal
1979 waterways improvement and maintenance fund established under section 5G of chapter 40.

1980 Section 5. The provisions of law relative to the collection, payment, abatement,
1981 verification and administration of the motor vehicle excise imposed under chapter 60A shall so
1982 far as pertinent apply to the excise imposed under this chapter.

1983 Section 5A. An owner of a vessel shall not be issued a registration decal or certificate of
1984 number, or renewal of a decal or certificate, under sections 2A and 3 of chapter 90B unless the
1985 owner has included with the application for the decal or certificate proof of payment of the full
1986 amount of the excise assessed for the prior fiscal year for an vessel for which the owner has a
1987 decal or certificate on July 1 of that year. Upon failure of the applicant to provide this proof of

1988 payment, or receipt of other notice of non-payment made by the local tax collector that the
1989 director may determine, the director shall place the matter on record and not issue or renew a
1990 registration decal or certificate of number for a vessel owned by the person to whom the unpaid
1991 excise tax was assessed until after notice from the local tax collector that the matter has been
1992 disposed of in accordance with law. Section 2A of chapter 60A shall apply to a notification of
1993 non-payment made by the local tax collector.

1994 Section 6. The director shall annually, on or before October 1, transmit to the board of
1995 assessors of each city and town a list of the ships or vessels that were documented or registered
1996 on the immediately preceding July 1. The list shall include for each vessel: the name and
1997 residential address of the owner if the owner is an individual or the name and principal place of
1998 business if the owner is a corporation, partnership or other entity; the city or town in which the
1999 vessel is habitually moored or docked; the name of the manufacturer; the year of manufacture as
2000 designated by the manufacturer; the model type; the length; the horsepower of the engine or
2001 motor used to propel the vessel; the document number or certificate of number; and the value as
2002 determined by the commissioner. The director may require from the owner information that may
2003 be necessary for purposes of this chapter.

2004 SECTION 158. Section 4 of chapter 64J of the General Laws, as so appearing, is hereby
2005 amended by inserting after the word “in”, in line 4, the following words:- or due to.

2006 SECTION 159. Section 13 of said chapter 64J, as so appearing, is hereby amended by
2007 striking out the first sentence and inserting in place thereof the following sentence:- The
2008 provisions of this chapter relative to the imposition, payment, collection and distribution of an
2009 excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town: (i) in

2010 which an airport is located if accepted and in effect before December 31, 1987; and (ii) that owns
2011 an airport, wherever located.

2012 SECTION 160. Said section 13 of said chapter 64J, as so appearing, is hereby further
2013 amended by adding the following sentence:- A city or town in which an airport that the city or
2014 town does not own is located and in which this chapter took effect after December 30, 1987 shall
2015 be deemed to have revoked its acceptance as of December 31, 2015.

2016 SECTION 161. Section 6 of chapter 70B of the General Laws, as so appearing, is hereby
2017 amended by striking out, in line 72, the words “in section 7” and inserting in place thereof the
2018 following words:- by the director of accounts under section 38.

2019 SECTION 162. Section 14D of chapter 71 of the General Laws, as so appearing, is
2020 hereby amended by inserting after the word “school”, in line 9, the following word:- committee.

2021 SECTION 163. Section 16 of said chapter 71, as so appearing, is hereby amended by
2022 striking out, in lines 53 and 54, the words “division of local services of the department of
2023 revenue” and inserting in place thereof the following words:- by the director of accounts under
2024 section 38 of chapter 44.

2025 SECTION 164. Section 16C of said chapter 71, as so appearing, is hereby amended by
2026 inserting after the word “transportation”, in line 7, the following words:- , subject to
2027 appropriation.

2028 SECTION 165. Said chapter 71 is hereby further amended by striking out section 16E, as
2029 so appearing, and inserting in place thereof the following section:-

2030 Section 16E. A regional school district shall be considered a district for purposes of
2031 conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44. Upon the
2032 completion of each audit, a copy shall be sent to the chief executive officer and the school
2033 committee of each city or town that is a member of the district. The cost of each audit shall be
2034 apportioned among the several cities and towns that are members of the district in the same
2035 manner as the annual expenses of the district.

2036 SECTION 166. Section 16G½ of said chapter 71, as so appearing, is hereby amended by
2037 striking out, in lines 8 and 9, the words “director of accounts” and inserting in place thereof the
2038 following words:- commissioner of elementary and secondary education.

2039 SECTION 167. Said section 16G½ of said chapter 71, as so appearing, is hereby further
2040 amended by striking out, in line 25, the words “director of accounts” and inserting in place
2041 thereof the following words:- commissioner of elementary and secondary education.

2042 SECTION 168. Said chapter 71 is hereby further amended by striking out section 26A, as
2043 so appearing, and inserting in place thereof the following section:-

2044 Section 26A. If the school committee of a city, town or regional school district
2045 determines that sufficient need exists in it for extended school services for children, the school
2046 committee, subject to section 26B, may establish and maintain the services.

2047 SECTION 169. Section 26B of said chapter 71, as so appearing, is hereby amended by
2048 striking out, in lines 3 and 4 the words “in such town upon approval of the city council or
2049 selectmen, it shall submit in writing a plan of said services to the commissioner of” and inserting

2050 in place thereof the following words:- , it shall submit in writing a plan of the services to the
2051 commissioner of elementary and secondary education.

2052 SECTION 170. Said chapter 71 is hereby amended by striking out section 26C, as so
2053 appearing, and inserting in place thereof the following section:-

2054 Section 26C. The commonwealth and the school committee may accept funds from the
2055 federal government for the purposes of sections 26A to 26D, inclusive. The school committee
2056 may receive contributions in the form of money, material, quarters or services for the purposes of
2057 the sections from organizations, employers and other individuals. The contributions received in
2058 the form of money, together with fees from parents and allotments received from the federal
2059 government for these purposes, shall be deposited with the treasurer of the city, town or regional
2060 school district, held as a separate account and expended by the school committee without
2061 appropriation, notwithstanding section 53 of chapter 44.

2062 SECTION 171. Section 71C of said chapter 71, as so appearing, is hereby amended by
2063 striking out, in line 6, the words “three thousand dollars” and inserting in place thereof the
2064 following figure:- \$10,000.

2065 SECTION 172. Said chapter 71 is hereby amended by striking out section 71E, as so
2066 appearing, and inserting in place thereof the following section:-

2067 Section 71E. In a city, town or regional school district that accepts this section, the
2068 monies received by the school committee in connection with the conduct of adult education and
2069 continuing education programs including, but not limited to: (i) adult physical fitness programs
2070 conducted under section 71B; (ii) summer school programs and enrichment programs, authorized

2071 by the school committee and in connection with the use of school property under section 71; and
2072 (iii) parking fees collected in connection with the use of school property, shall be deposited with
2073 the treasurer of the city, town or regional school district and held as separate accounts. The
2074 receipts held in a separate account may be expended by the school committee without further
2075 appropriation for the purposes of the program or programs from which the receipts held in the
2076 account were derived or, in the case of the use of school property account, for expenses incurred
2077 in making school property available for the use, notwithstanding section 53 of chapter 44.

2078 A city, town or regional school district may appropriate funds for the conduct of such a
2079 program or for expenses incurred in making school property available for such use, which funds
2080 shall be expended by the school committee in addition to funds provided from other sources.

2081 Acceptance in a city or town shall be in the manner provided in section 4 of chapter 4 and
2082 in a regional school district by vote of the regional school committee. In a city, town or regional
2083 school district that accepts this paragraph, said city, town or district may rescind its original
2084 acceptance every third year thereafter.

2085 SECTION 173. Section 14B of chapter 74 of the General Laws, as so appearing, is
2086 hereby amended by striking out the first and second sentences and inserting in place thereof the
2087 following sentences:-

2088 In any city or town that accepts this section or in a regional school district that accepts it
2089 as provided in this section, income received from the purchase and sale of products produced in
2090 the culinary arts subject area of the home economics program or other vocational-technical
2091 program conducted in a public vocational-technical high school shall be deposited in a special

2092 fund by the school committee in a banking institution in the commonwealth. An expenditure may
2093 be made from the fund by the school committee for purposes needed for the culinary arts subject
2094 area or, in the case of a fund established for another program, the funds may be expended for the
2095 purposes of the program area without further appropriation, notwithstanding section 53 of
2096 chapter 44; provided, however, that a special fund shall not be used to pay the salary of an
2097 employee.

2098 SECTION 174. Chapter 80 of the General Laws is hereby amended by striking out
2099 section 13, as so appearing, and inserting in place thereof the following section:-

2100 Section 13. Assessments made by a board of the commonwealth under this chapter shall
2101 bear interest at 1 rate of 5 per cent per annum or, at the election of the board at a rate up to 2 per
2102 cent above the rate of interest chargeable to the body politic on behalf of which the assessment
2103 was made, for the betterment project to which the assessments relate, from the thirtieth day after
2104 the date the notice of the assessments was sent by the collector. Other assessments made under
2105 this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the city,
2106 town or district at a rate up to 2 per cent above the rate of interest chargeable to the city, town or
2107 district for the betterment project to which the assessments relate, from the thirtieth day after the
2108 date the notice of the assessments was sent by the collector. The assessors shall add each year to
2109 the annual tax assessed with respect to each parcel of land the assessments, constituting liens
2110 thereon, that have been committed to the collector prior to January second of that year and that
2111 have not been apportioned as hereinafter provided, remaining unpaid, as certified to them by the
2112 collector, when the valuation list is completed, with interest to the date when interest on taxes
2113 becomes due and payable. At any time before the completion by the assessors of the valuation

2114 list for the year in which the assessments will first appear on the annual tax bill, the board of
2115 assessors may, and at the request of the owner of the land assessed shall, apportion the
2116 assessments or unpaid balances of them made under this chapter into the number of equal
2117 portions, not exceeding 20, as is determined by the board or as is requested by the owner, as the
2118 case may be; provided, however, that none of the portions shall be less than \$5; provided further,
2119 that, if an original assessment exceeds \$100 and has been placed upon the annual tax bill, or has
2120 been apportioned into a number of portions less than 20 and the first portion has been placed
2121 upon an annual tax bill, the board of assessors may in its discretion, upon a request for the
2122 apportionment of the assessment into 20 portions made by the owner prior to a sale or taking of
2123 the land for the non-payment of the assessment or portion and upon payment of necessary
2124 intervening charges and fees and the portions of the assessment as would have become due and
2125 payable if the request for apportionment had been seasonably made, apportion or reapportion the
2126 said assessment as aforesaid, and if another tax or assessment constituting a lien upon the parcel
2127 to which the assessment so apportioned or reapportioned relates remains unpaid after the
2128 apportionment or reapportionment, the collector may institute proceedings anew for the sale or
2129 taking of the parcel at any time prior to the expiration of the lien or of a period of 20 days after
2130 the apportionment or reapportionment, whichever is later. If an assessment relates to a state-
2131 funded project, the apportionment or reapportionment described herein shall be undertaken in
2132 accordance with the terms aforesaid by the board on whose behalf the assessment was made;
2133 provided, however, that the apportionment shall be made of the assessments or unpaid balances
2134 together with any interest due thereon. The assessors shall add one of the portions, with interest
2135 on the amount remaining unpaid from 30 days after the date the notice of the original assessment
2136 was sent by the collector to the date when interest on taxes becomes due and payable, to the first

2137 annual tax upon the land and shall add to the annual tax for each year thereafter 1 of the portions
2138 and 1 year's interest on the amount of the assessment remaining unpaid until the portions shall
2139 have been so added; the assessments and apportioned parts thereof, and interest thereon as herein
2140 provided, that have been added to the annual tax on a parcel of land shall be included in the
2141 annual tax bill thereon. After an assessment or a portion thereof has been placed on the annual
2142 tax bill, the total amount of the bill shall be subject to interest under and in accordance section 57
2143 or 57C of chapter 59.

2144 Notwithstanding the foregoing, or any general or special law to the contrary, a city, town
2145 or district may elect to: (i) apportion assessments, or the unpaid balances of assessments, into
2146 annual portions equal to the number of years for which bonds are issued for the project for which
2147 the assessments are made; (ii) structure the portions so that the amount payable each year for
2148 assessment principal and interest combined are as nearly equal as practicable or, in the
2149 alternative, provides for a more rapid amortization of the assessment principal amount where the
2150 debt service on the bonds issued for the project is so structured; or (iii) make the annual portion
2151 so structured payable in the same number of preliminary and actual installments as the real estate
2152 tax in the city, town or district, with each installment equal in amount and due at the same time
2153 as each installment of the tax.

2154 Notwithstanding a prior apportionment, the assessors, upon written application of the
2155 owner of the land assessed, shall order that the full amount of any assessment, or any portion
2156 thereof, remaining unpaid be payable forthwith and shall commit the amount, together with
2157 interest thereon from 30 days after the date the notice of the original assessment was sent if no
2158 portion has been added to a tax levy or, if a portion has been added to a tax levy, then with

2159 interest from October 1 of the year to which the last portion has been added, with the warrant
2160 therefor, to the collector for collection. If a part of a prior apportioned assessment is ordered to
2161 be payable forthwith, the payments shall be credited to the terminal or final years so as to reduce
2162 the period of payment.

2163 SECTION 175. Section 16A of chapter 83 of the General Laws, as so appearing, is
2164 hereby amended by inserting after the word “deeds”, in line 4, the following words:- and files a
2165 copy of the certificate with the collector of taxes of the city or town in which the lien under this
2166 section shall take effect.

2167 SECTION 176. Chapter 90B of the General Laws is hereby amended by inserting after
2168 section 2 the following section:-

2169 Section 2A. The owner of a vessel that has a valid marine document issued by the United
2170 States Customs and Border Protection in the United States Department of Homeland Security or
2171 any successor agency and is homeported in the commonwealth or maintained in commonwealth
2172 waters by a resident of the commonwealth shall apply to the director on a form prescribed the
2173 director for a registration decal or renewal thereof. The application shall be signed by the owner
2174 of the vessel and submitted to the director together with a fee, as determined annually by the
2175 commissioner of administration under section 3B of chapter 7.

2176 The registration decal shall be displayed on the upper left section of the transom while
2177 facing the transom so as to be visible to any law enforcement officer.

2178 Registration decal information for documented vessels shall be maintained by the
2179 department and transmitted to the board of assessors of each city and town for the purposes of
2180 assessing the excise imposed by chapter 60B.

2181 This section shall not apply to owners of vessels documented for commercial use.

2182 SECTION 177. Section 3 of said chapter 90B, as appearing in the 2014 Official Edition,
2183 is hereby amended by adding the following subsection:-

2184 (l) Registration information for motorboats shall be maintained by the department and
2185 transmitted to the board of assessors of each city and town for the purposes of assessing the
2186 excise imposed by chapter 60B.

2187 SECTION 178. Section 1 of chapter 90C of the General Laws, as so appearing, is hereby
2188 amended by striking out the definition of “Audit sheet” and inserting in place thereof the
2189 following definition:-

2190 “Audit sheet”, a list of unique numbers assigned to the citations in a particular citation
2191 book, or in electronic format, and in such form as the registrar shall determine.

2192 SECTION 179. Said section 1 of said chapter 90C, as so appearing, is hereby further
2193 amended by striking out the definition of “Citation” and inserting in place thereof the following
2194 definition:-

2195 “Citation”, a notice, whether issued in handwritten form from a citation book or issued
2196 electronically and then printed on paper, upon which a police officer shall record an occurrence
2197 involving a motor vehicle law violation by the person cited; provided, however, that each citation

2198 shall be numbered and shall be in such form and such parts as determined jointly by the
2199 administrative justice of the district court department and the registrar.

2200 SECTION 180. Said section 1 of said chapter 90C, as so appearing, is hereby further
2201 amended by inserting after the word “town” , in line 60, the following words:- or a designee.

2202 SECTION 181. Said section 1 of said chapter 90C, as so appearing, is hereby further
2203 amended by striking out, in lines 61 and 62, inclusive, the words “chairman of the Massachusetts
2204 Department of Transportation,” and inserting in place thereof the words:- secretary of
2205 transportation or the secretary’s designee.

2206 SECTION 182. The first paragraph of section 2 of said chapter 90C, as so appearing, is
2207 hereby amended by adding the following 2 sentences:- The executive office of public safety and
2208 security shall promulgate rules and regulations establishing the standards required by this section
2209 for the issuance of electronic citations, including the proper equipment to be maintained by each
2210 department. In lieu of or in addition to issuing citation books, each police chief whose
2211 department issues citations electronically may authorize each police officer of the department
2212 who has been trained pursuant to the regulations promulgated pursuant to this section to issue
2213 citations electronically.

2214 SECTION 183. Said section 2 of said chapter 90C, as so appearing, is hereby further
2215 amended by striking out, in line 66, the words “by said police officer and by the violator” and
2216 inserting in place thereof the following words:- , manually or electronically, by the police officer.

2217 SECTION 184. The fourth paragraph of said section 2 of said chapter 90C, as so
2218 appearing, is hereby amended by striking out the last sentence.

2219 SECTION 185. Said section 2 of said chapter 90C, as so appearing, is hereby further
2220 amended by striking out, in line 96, the word “him”, and inserting in place thereof the following
2221 words:- the police officer; provided, however, that if a citation has been issued electronically, an
2222 electronic record shall be made and delivered to the police chief.

2223 SECTION 186. Said section 2 of said chapter 90C, as so appearing, is hereby further
2224 amended by inserting after the word “citation”, in line 104, the following words:- or, if issued
2225 electronically, shall retain the police department report of the issuance.

2226 SECTION 187. Said section 2 of said chapter 90C, as so appearing, is hereby further
2227 amended by inserting after the word “citations”, in line 106, the following words:- issued from a
2228 citation book.

2229 SECTION 188. Said section 2 of said chapter 90C, as so appearing, is hereby further
2230 amended by inserting after the word “registrar”, in line 108, the following words:- or, in the case
2231 of citations issued electronically alleging a civil motor vehicle infractions, shall ensure that such
2232 citations are electronically forwarded as required.

2233 SECTION 189. Said section 2 of said chapter 90C, as so appearing, is hereby further
2234 amended by inserting after the word “copies”, in line 110, the following words:- or electronic
2235 records.

2236 SECTION 190. Said section 2 of said chapter 90C, as so appearing, is hereby further
2237 amended by inserting after the word “citation”, in line 121, the following words:- issued from a
2238 citation book.

2239 SECTION 191. The last paragraph of said section 2 of said chapter 90C, as so appearing,
2240 is hereby amended by adding the following sentence:- If any record of a citation issued
2241 electronically is spoiled, mutilated or voided, the record of the electronic citation, to the extent it
2242 can be recovered, shall be endorsed with a full explanation thereof by the police officer voiding
2243 the electronic citation and it shall be forwarded to the registrar in a manner approved by the
2244 registrar and the officer shall be prepared to account for the void in an electronic audit trail.

2245 SECTION 192. Section 3 of said chapter 90C, as so appearing, is hereby amended by
2246 striking out, in line 37, the words “the back of.”

2247 SECTION 193. Said section 3 of said chapter 90C, as so appearing, is hereby further
2248 amended by striking out, in line 245, the word “and” and inserting in place thereof the following
2249 words:- , in a format acceptable to the district court, and.

2250 SECTION 194. The second paragraph of section 4 of said chapter 90C, as so appearing,
2251 is hereby amended by inserting after the second sentence the following sentence:- If an arrest is
2252 made and the citation is issued electronically, the notation of arrest shall be made on the printed
2253 copy and on any additional printed copies provided to the court and shall be made on the
2254 electronic record of the citation as agreed upon by the administrative justice of the district court
2255 and the registrar.

2256 SECTION 195. Section 27A of chapter 111 of the General Laws, as so appearing, is
2257 hereby amended by striking out, in line 1, the word “each” and inserting in place thereof the
2258 following words:- their respective boards of health and, in a city having a Plan E charter, by the

2259 affirmative vote of a majority of all members of the city council, in other cities, by a vote of the
2260 city council and approval of the mayor and, in a town, by a vote of the board of selectmen.

2261 SECTION 196. Section 27B of said chapter 111, as so appearing, is hereby amended by
2262 striking out, in line 5, the words “vote of a town at a regular annual town meeting” and inserting
2263 in place thereof the following words:- a vote of the board of selectmen.

2264 SECTION 197. Said section 27B of said chapter 111, as so appearing, is hereby further
2265 amended by striking out, in line 32, the words “at a town meeting” and inserting in place thereof
2266 the following:- by vote of the board of selectmen.

2267 SECTION 198. Section 22 of chapter 121B of the General Laws is hereby repealed.

2268 SECTION 199. Section 24 of said chapter 121B, as appearing in the 2014 Official
2269 Edition, is hereby amended by striking out, in lines 9 to 12, inclusive, the words “, without first
2270 obtaining a finding of financial feasibility from the emergency finance board described in section
2271 twenty-two, or the commission authorized to succeed to the function of said board under said
2272 section,”.

2273 SECTION 200. Section 3 of chapter 121C of the General Laws, as so appearing, is
2274 hereby amended by striking out, in lines 8 and 9, the words “a town at an annual town meeting or
2275 a special town meeting called for the purpose,” and inserting in place thereof the following
2276 words:- by the board of selectmen in a town.

2277 SECTION 201. Section 11 of said chapter 121C, as so appearing, is hereby amended by
2278 striking out the last sentence.

2279 SECTION 202. Said section 12 of said chapter 138, as so appearing, is hereby further
2280 amended by striking out, in lines 79 to 81, inclusive, the words “, notwithstanding any limitation
2281 on the number of licenses the city or town is authorized to grant in section 17,” and inserting in
2282 place thereof the following words:- pursuant to the municipal plan as required by section 17

2283 SECTION 203. Said section 12 of said chapter 138, as so appearing, is hereby further
2284 amended by striking out, in lines 107 to 109, inclusive, the words “and irrespective of any
2285 limitation of number of licenses contained in section seventeen”.

2286 SECTION 204. The sixth paragraph of said section 12 of said chapter 138, as so
2287 appearing, is hereby amended by striking out the last sentence.

2288 SECTION 205. Said section 12 of said chapter 138, as so appearing, is hereby further
2289 amended by inserting after the word “antemeridian”, in lines 150 and 155, each time it appears,
2290 the following words:- , except in a city or town that is serviced by the Massachusetts Bay
2291 Transportation Authority’s late-night service as authorized by chapter 161A if the local
2292 governing body of such city or town accepts this provision.

2293 SECTION 206. Said section 12 of said chapter 138, as so appearing, is hereby further
2294 amended by adding the following 4 paragraphs:-

2295 All licenses issued under this section pursuant to a new license application that is filed
2296 after July 1, 2016 shall be nontransferable.

2297 If a license granted under this section is cancelled, revoked or no longer in use by the
2298 license holder, the license shall be returned physically, with all of the legal rights, privileges and
2299 restrictions pertaining thereto to the licensing authority.

2300 If a license holder closes or terminates the license holder's business or sells or transfers
2301 such business, the license holder shall return the license physically, with all of the legal rights,
2302 privileges and restrictions pertaining thereto to the licensing authority and the licensing authority
2303 may then, in its discretion, grant that license to a qualified new applicant at a different location
2304 according to the standard for a new license.

2305 A license may be reissued by the licensing authority at the same location only if an
2306 applicant for the license files with the local licensing authority a letter from the department of
2307 revenue and any applicable government agency indicating that the license is in good standing
2308 with the department and applicable government agency and that all applicable taxes, payments,
2309 assessments and contributions for unemployment and health insurance have been paid. If a
2310 license granted under this section has been cancelled, revoked or no longer in use and was
2311 subsequently reissued to a new licensee at the same location and the prior licensee at that
2312 location was reported as delinquent under section 25, the name of the new licensee shall appear
2313 in the place and stead of the former licensee as of the date of the new license being issued unless
2314 the alcoholic beverages control commission otherwise orders in writing, for good cause, after a
2315 hearing with notice to all parties.

2316 SECTION 207. The first paragraph of section 14 of said chapter 138, as so appearing, is
2317 hereby amended by striking out the first sentence and inserting in place thereof the following
2318 sentence:- Special licenses for the sale of all alcoholic beverages or wines and malt beverages

2319 only, or any of them, may be issued, as determined by the municipality, by a local licensing
2320 authority to the responsible manager of an indoor or outdoor activity or enterprise or to the
2321 responsible manager of a nonprofit organization conducting an indoor or outdoor activity or
2322 enterprise.

2323 SECTION 208. Section 16A of said chapter 138, as so appearing, is hereby amended by
2324 striking out, in line 12, the word “so” and inserting in place thereof the following words:- as
2325 determined by a municipality to be.

2326 SECTION 209. Said section 16A of said chapter 138, as so appearing, is hereby further
2327 amended by striking out, in lines 15 and 16, the words “, to the extent that the same are issuable
2328 under section seventeen”.

2329 SECTION 210. Said section 16A of said chapter 138, as so appearing, is hereby further
2330 amended by striking out, in line 19, the words “for the purposes of section seventeen”.

2331 SECTION 211. Section 17 of said chapter 138, as so appearing, is hereby amended by
2332 striking out the introductory paragraph and the first 4 paragraphs and inserting in place thereof
2333 the following 3 paragraphs:-

2334 Section 17. A city or town, except the city of Boston, shall determine the number of all
2335 alcoholic beverage or wines and malt beverage licenses to be issued by its local licensing
2336 authority under sections 12, 14 and 15F, including the number of seasonal licenses; provided,
2337 that for licenses issued under section 15, cities and towns, except the city of Boston, may grant 1
2338 such license for each population unit of 5,000 or any additional fraction thereof but may,
2339 regardless of population, grant at least 2 licenses under section 15.

2340 A city or town, except the city of Boston, that seeks to grant additional licenses on or
2341 after March 31, 2017 shall adopt a plan that is approved by the mayor, city council or board of
2342 selectmen. The plan shall determine the process for granting additional licenses; provided,
2343 however, that: (i) at least 1 public hearing regarding the plan shall be conducted by the city
2344 council, board of selectmen or governing body of the city or town; and (ii) the city or town shall
2345 notify the alcoholic beverages control commission of the public hearing.

2346 The governing body of each city or town, except the city of Boston, shall hold a public
2347 hearing regarding a license application within 30 days of the date of the license application.

2348 SECTION 212. Said section 17 of said chapter 138 is hereby further amended by striking
2349 out, in line 316, as so appearing, the words “sections 12, 15” and inserting in place thereof the
2350 following word:- section 15.

2351 SECTION 213. Sections 17A to 17C, inclusive, of said chapter 138 are hereby repealed.

2352 SECTION 214. Section 29 of said chapter 138, as appearing in the 2014 Official Edition,
2353 is hereby amended by striking out, in lines 22 to 24, inclusive, the words “; but a license issued
2354 to a registered pharmacist under said section shall be included in computing the number of
2355 licenses that may be granted in any city or town as provided in section seventeen”.

2356 SECTION 215. Section 3A of chapter 139 of the General Laws, as so appearing, is
2357 hereby amended by striking out, in line 21, the words “for two years from the first day of
2358 October” and inserting in place thereof the following words:- , unless dissolved by payment or
2359 abatement, until such debt has been added to or committed as a tax pursuant to this section and,
2360 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,

2361 however, that if any such debt is not added to or committed as a tax pursuant to this section for
2362 the next fiscal year commencing after the filing of the statement, then the lien shall terminate on
2363 October 1 of the third year.

2364 SECTION 216. Subsection (2) of section 44A of chapter 149 of the General Laws is
2365 hereby amended by striking out paragraphs (A) and (B), as amended by section 36 of chapter 10
2366 of the acts of 2015, and inserting in place thereof the following 2 paragraphs:-

2367 (A) Every contract or procurement for the construction, reconstruction, installation,
2368 demolition, maintenance or repair of a building by a public agency estimated to cost less than
2369 \$10,000 shall be obtained through the exercise of sound business practices as defined in section 2
2370 of chapter 30B. The public agency shall make and keep a record of each procurement that shall
2371 at least include the name and address of the person from whom the services were procured. A
2372 public agency that utilizes a vendor on a statewide contract procured through the operational
2373 services division or a blanket contract procured by the public agency pursuant to this subsection
2374 shall be deemed to have obtained the contract through sound business practices.

2375 (B) Every contract for the construction, reconstruction, installation, demolition,
2376 maintenance or repair of any building estimated to cost not less than \$10,000 but not more than
2377 \$50,000 shall be awarded to the responsible person offering to perform the contract at the lowest
2378 price. The public agency shall make public notification of the contract and shall seek written
2379 responses from at least 3 persons who customarily perform such work. The solicitation shall
2380 include a scope-of-work statement that defines the work to be performed and provides potential
2381 responders with sufficient information regarding the objectives and requirements of the public
2382 agency and the time period within which the work shall be completed. The public agency shall

2383 record the names and addresses of all persons from whom written responses were sought, the
2384 names of the persons submitting written responses and the date and amount of each written
2385 response. A public agency may utilize a vendor list established through a statewide contract
2386 procured through the operational services division to identify any person from whom it will seek
2387 written responses for the purposes of this paragraph. A public agency may also procure a
2388 blanket contract to establish a listing of vendors in certain defined categories of work that are
2389 under contract to provide services for multiple individual tasks of not more than \$50,000 each
2390 and from whom written responses will be sought. Any such blanket contract procured by the
2391 awarding authority shall be procured pursuant to either section 39M of chapter 30 or this section
2392 and sections 44B to 44J, inclusive, which are applicable to projects over \$50,000. For the
2393 purposes of this paragraph, “public notification” shall include, but not be limited to, posting at
2394 least 2 weeks before the time specified in the notification for the receipt of responses, the
2395 contract and scope-of-work statement: (i) on the website of the public agency; (ii) on the
2396 COMMBUYS system administered by the operational services division; (iii) in the central
2397 register published pursuant to section 20A of chapter 9; and (iv) in a conspicuous place in or near
2398 the primary office of the public agency; provided, however, that if the public agency obtains a at
2399 least 2 written responses from a vendor list established through a blanket contract or a statewide
2400 contract procured through the operational services division and the lowest of those written
2401 responses is deemed acceptable to the public agency, public notification shall not be required.

2402 SECTION 217. Said section 44A of said chapter 149, as appearing in the 2014 Official
2403 Edition, is hereby further amended by striking out, in line 75, the words “not less than \$25,000”
2404 and inserting in place thereof the following words:- more than \$50,000.

2405 SECTION 218. Said section 44A of said chapter 149 is hereby further amended by
2406 striking out, in line 76, as so appearing, the figure “\$100,000” and inserting in place thereof the
2407 following figure:- \$150,000.

2408 SECTION 219. Said section 44A of said chapter 149 is hereby further amended by
2409 striking out, in line 87, as so appearing, the figure “\$100,000” and inserting in place thereof the
2410 following figure:- \$150,000.

2411 SECTION 220. Section 44F of said chapter 149, as so appearing, is hereby amended by
2412 striking out, in line 6, the figure “\$20,000” and inserting in place thereof the following figure:-
2413 \$25,000.

2414 SECTION 221. Said section 44F of said chapter 149, as so appearing , is hereby further
2415 amended by striking out, in line 42, the words “ten thousand dollars” and inserting in place
2416 thereof the following figure:- \$25,000.

2417 SECTION 222. Section 44J of said chapter 149, as so appearing, is hereby amended by
2418 inserting after the word “project”, in line 16, the following words:- and on the COMMBUYS
2419 system administered by the operational services division.

2420 SECTION 223. Chapter 217 of the General Laws is hereby amended by inserting after
2421 section 16 the following section:-

2422 Section 16A. The register in each county shall, upon the request in writing of the board of
2423 assessors of any city or town in the register’s county, furnish the board with copies of petitions,
2424 formal and informal, pursuant to sections 3-301 and 3-402 of chapter 190B, for the probate of a

2425 will, for the appointment of a personal representative and for the adjudication of intestacy, filed
2426 in the county registry in relation to decedents whose domicile, as stated in the petition, was in the
2427 city or town of the board.

2428 The register may furnish the board with a list of such petitions that shall contain: (i) the
2429 name of decedent; (ii) decedent's date of death; (iii) the street address and city or town of the
2430 decedent as stated on the petition; (iv) the filing date of the petition; and (v) the docket number.

2431 SECTION 224. Section 21 of chapter 218 of the General Laws, as appearing in the 2014
2432 Official Edition, is hereby amended by inserting after the word "action", in line 8, the following
2433 words:- by a city or town under section 35 of chapter 60 for the collection of unpaid taxes on
2434 personal property or an action.

2435 SECTION 225. Said section 21 of said chapter 218, as so appearing, is hereby further
2436 amended by inserting after the word "action", in line 38, the following words:- by a city or town
2437 under said section 35 of said chapter 60 for the collection of unpaid taxes on personal property or
2438 an action.

2439 SECTION 226. Section 17 of chapter 268A of the General Laws, as so appearing, is
2440 hereby amended by adding the following paragraph:-

2441 This section shall not prevent a municipal employee from acting as an agent for, or
2442 performing services on behalf of, the employee's municipality and any other governmental units,
2443 as described in section 4A of chapter 40, under an intermunicipal agreement pursuant to said
2444 section 4A of said chapter 40 or as otherwise provided by law provided that the employee is
2445 acting within the scope of the employee's duties under the agreement or law.

2446 SECTION 227. Section 1 of chapter 74 of the acts of 1945 is hereby further amended by
2447 striking out the first paragraph, as appearing in section 215 of chapter 149 of the acts of 2004,
2448 and inserting in place thereof the following paragraph:-

2449 For purposes of this act, the term “board” shall mean the municipal finance oversight
2450 board as defined in section 1 of chapter 44A of the General Laws.

2451 SECTION 228. Section 2 of said chapter 74, as amended by section 1 of chapter 279 of
2452 the acts of 1960, is hereby further amended by striking out the first and second sentences and
2453 inserting in place thereof the following 2 sentences:- Any county, except Suffolk or Nantucket,
2454 if authorized by the county commissioners or any city or town, including the cities of Boston and
2455 Worcester, if authorized by a 2/3 vote, as defined in section 1 of chapter 44 of the General Laws,
2456 with the approval of the mayor in a city or the board of selectmen in a town or, in a district, with
2457 the approval of the prudential committee, may engage in any useful public works project in
2458 cooperation with the federal government in any program pursuant to any act or joint resolution of
2459 congress but only where the borrowing is approved by the board and the proper federal
2460 authorities have approved a grant or loan or a grant and loan therefor of federal money pursuant
2461 to any act or joint resolution of congress. Such approved projects shall be carried out in all
2462 respects subject to the act or joint resolution and to such terms, conditions, rules and regulations
2463 not inconsistent with applicable federal laws and regulations as the board may establish to ensure
2464 proper execution of such projects.

2465 SECTION 229. The first sentence of the fourth paragraph of section 15 of chapter 701 of
2466 the acts of 1960, as appearing in section 34 of chapter 359 of the acts of 2010, is hereby amended
2467 by striking out the figure “\$25,000” and inserting in place thereof the following figure:- \$50,000.

2468 SECTION 230. Any city, town, district, municipal lighting plant or county that
2469 established an Other Post Employment Benefits Liability Trust Fund pursuant to section 20 of
2470 chapter 32B of the General Laws before the effective date of this act shall continue that fund
2471 under the terms originally established unless the city, town, district, municipal lighting plant or
2472 county reaccepts said section 20 of said chapter 32B after the effective date of this act.

2473 SECTION 231. On or after March 31, 2017, the number of licenses then authorized
2474 under section 17 of chapter 138 of the General Laws shall continue unless changed by the
2475 governing body of a city or town under said section 17 of said chapter 138.

2476 SECTION 232. On or before April 1, 2017, all telephone companies and distribution
2477 companies as defined by chapter 164 of the General Laws shall jointly prepare and file a report
2478 to the joint committee on telecommunications, utilities and energy and the joint committee on
2479 municipalities and regional government. The report shall include the following information as of
2480 December 31, 2016: (i) the number of double poles; (ii) double pole activity, including all
2481 attachments transferred during 2016; (iii) the number of unlicensed commercial and municipal
2482 attachments; (iv) the average number of days between the erection of the second pole and
2483 takedown of the original defective pole when there are no unlicensed attachments on the original
2484 pole; and (v) the average number of days between the erection of the second pole and the
2485 takedown of the defective pole when there is at least 1 unlicensed attachment on the original
2486 pole. The companies shall also report the results of any alternative programs to address the
2487 removal of double poles conducted from January 1, 2016 to December 31, 2016, inclusive,
2488 including the use of third parties or technology to facilitate the removal of attachments and
2489 double poles. The companies shall also provide a list of communities and municipal electric

2490 companies that participate in the statewide notification system utilized to facilitate the
2491 notification process for electronically alerting attachment owners to transfer and remove
2492 equipment attached to double poles.

2493 SECTION 233. The department of revenue shall conduct a study to determine the
2494 feasibility of updating or supplementing the annual estimates of the amount of state aid provided
2495 to municipalities in order to capture all forms of financial assistance provided by the
2496 commonwealth to municipalities. The study shall examine the feasibility of notifying each
2497 municipality of the: (i) fiscal impact of assistance provided to each municipality for programs not
2498 currently accounted for under section 25A of chapter 58 of the General Laws including, but not
2499 limited to, teacher retiree pension payments, public school military mitigation pursuant to section
2500 95 of chapter 71 of the General Laws, inserted by section 12 of chapter 284 of the acts of 2014,
2501 payments in lieu of taxes, water pollution abatement, kindergarten expansion grants and charter
2502 school reimbursement pursuant to subsection (gg) of section 89 of chapter 71 of the General
2503 Laws; (ii) total amount of state aid awarded to municipalities; and (iii) amount of such assistance
2504 received by each municipality. The department shall file the report with the clerks of the senate
2505 and house of representatives, the chairs of the house and senate committees on ways and means
2506 and the senate and house chairs of the joint committee on revenue not later than March 1, 2017.

2507 SECTION 234. Sections 12, 93, 102 to 105, inclusive, 107, 113 to 115, inclusive, 119
2508 and 120 shall take effect on January 1, 2017.

2509 SECTION 235. Sections 27 and 28 shall apply to certifications for fiscal years beginning
2510 on or after July 1, 2017.

2511 SECTION 236. Sections 98, 99 and 223 shall take effect on January 1, 2018.

2512 SECTION 237. Sections 108, 110, 111 to 113, inclusive, and 129 to 131, inclusive, shall
2513 apply to taxes assessed for fiscal years beginning on or after July 1, 2016.

2514 SECTION 238. Sections 109, 123, 125, 126, 157, 176 and 177 shall apply to taxes or
2515 excises assessed for fiscal years beginning on or after July 1, 2017.

2516 SECTION 239. Sections 117, 118 and 137 shall apply to overlay raised under section 25
2517 of chapter 59 of the General Laws for any fiscal year before or after the effective date of this act.