

Senate No. 9

Message from His Excellency the Governor recommending legislation relative to An Act strengthening the Commonwealth's partnership with municipalities.

The Commonwealth of Massachusetts



EXECUTIVE DEPARTMENT
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DEVAL L. PATRICK
GOVERNOR

TIMOTHY P. MURRAY
LIEUTENANT GOVERNOR

1/28/2009

To the Honorable Senate and House of Representatives:

I am filing for your consideration a bill entitled "An Act Strengthening the Commonwealth's Partnership with its Municipalities."

This legislation provides cities and towns with the tools they need to respond to the present fiscal emergency by managing limited resources more efficiently. It enables municipal officials to control their employee health care costs by easing the requirements for entry into the state Group Insurance Commission and holding municipalities financially accountable for providing cost-efficient health care. It requires each community to move all its eligible retirees to Medicare coverage, and provides some pension funding relief within fiscally responsible parameters. Several provisions encourage and facilitate regionalization of municipal services and reform municipal procurement and advertising requirements, thus providing cost efficiencies without jeopardizing transparency or quality. Finally, this legislation allows municipalities more legal flexibility in such areas as the permissible number of alcoholic beverage licenses, the maximum age of police officers and firefighters, and fixing inadvertent procedural mistakes in calling town elections and town meetings, thus dramatically reducing the need for special legislative exemptions.

Together with the additional municipal revenues proposed in the Emergency Recovery Bill that I am also filing today, these measures can help cities and towns weather the present fiscal downturn, save hundreds of millions of dollars over time, and take significant pressure off property taxes now and in the future. I am especially grateful to Lieutenant Governor Murray

and to the municipal officials who spoke up during his municipal listening tour, the source of many of the ideas in this proposal.

I urge your prompt and favorable consideration of this legislation.

Sincerely,

DEVAL L. PATRICK,

Governor.

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

An Act strengthening the Commonwealth's partnership with municipalities.

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

INTERNET ADVERTISING OF PROCUREMENTS - 1

1 SECTION 1. Chapter 7 of the General Laws is hereby amended by inserting after section 22N the
2 following section:-

3 Section 22O. Notwithstanding any general or special law to the contrary, whenever a law requires
4 a state agency, department, office, commission, authority or governmental body, as defined in section 2 of
5 chapter 30B, to publish in a newspaper a notice of a public procurement or solicitation, it shall be
6 sufficient instead to post that notice on a public government internet website, including the
7 commonwealth's electronic solicitation and bidding website.

8 REVERSE AUCTIONS - 1

9 SECTION 2. Section 2 of chapter 30B of the General Laws, as appearing in the 2006 Official
10 Edition, is hereby amended by inserting after the definition of "Responsible bidder or offeror" the
11 following definition:-

12 "Reverse auction", an internet-based process used to buy supplies and services, whereby sellers
13 of the supply or service being auctioned anonymously bid against each other until time expires and until
14 the governmental body determines from which sellers it will buy based on the pricing obtained as a result
15 of the reverse auction.

16 SUBMISSION OF ELECTRONIC BIDS - 1

17 SECTION 3. Said section 2 of chapter 30B, as so appearing, is hereby further amended by
18 inserting after the definition of “Services” the following definition:- “Submission requirements”, those
19 requirements which set forth, in either the invitation for bids or the request for proposals, whether the
20 bids or proposals are to be delivered to a specific office address and, if online/electronic bids or proposals
21 will be accepted, to a specified publicly-accessible website or system sponsored by a governmental body
22 or the commonwealth, which includes encryption, lockbox, date/time stamp, audit trail and secure access
23 features, as may be required by law. Electronic bids or proposals are only permitted if the governmental
24 body has the electronic capability to maintain the confidentiality of the bids until the bid opening time and
25 the proposals until the evaluation process is complete.

26 INCREASED BIDDING THRESHOLDS UNDER 30B

27 SECTION 4. Section 4 of said chapter 30B, as so appearing, is hereby amended by striking out,
28 in line 3, the words “\$5,000 or greater, but less than \$25,000” and inserting in place thereof the following
29 words:- \$10,000 or greater, but less than \$25,000.

30

31 SECTION 5. Said section 4 of chapter 30B, as so appearing, is hereby further amended by
32 striking out, in line 14, the figure “\$5,000” and inserting in place thereof the following figure:- \$10,000.

33 SECTION 6. Section 5 of said chapter 30B, as so appearing, is hereby amended by striking out,
34 in lines 1 to 2, the words “Except as permitted under section six or section eight” and inserting in place
35 thereof the following words:- Except as permitted under section 6, section 6A or section 8.

36 SUBMISSION OF ELECTRONIC BIDS - 2

37 SECTION 7. Said section 5 of chapter 30B, as so appearing, is hereby further amended by
38 striking out, in lines 7 to 8, the words: “the address of the office to which bids are to be delivered” and
39 inserting in place thereof the following words:- the bid’s submission requirements as defined in section 2.

40 INTERNET ADVERTISING OF PROCUREMENTS - 2

41 SECTION 8. Said section 5 of chapter 30B, as so appearing, is hereby further amended by
42 inserting after the word “body”, in line 32, the following words:- or on a public internet website of either
43 the governmental body of the commonwealth.

44 SUBMISSION OF ELECTRONIC BIDS - 3

45 SECTION 9. Section 6 of said chapter 30B, as so appearing, is hereby amended by striking out,
46 in lines 10 to 11, the words: “the address of the office to which the proposals are to be delivered” and
47 inserting in place thereof the following words:- the proposal’s submission requirements as defined in
48 section 2.

49 REVERSE AUCTIONS – 2

50 SECTION 10. Said chapter 30B is hereby amended by inserting after section 6 the following
51 section:-

52 Section 6A. (a) A procurement officer may enter into procurement contracts in the amount of
53 \$50,000 or more utilizing reverse auctions for the acquisition of supplies and services. The reverse
54 auction process shall include a specification of an opening date and time when real-time bids may be
55 accepted electronically via the internet, and provide that the procedures shall remain open until the
56 designated closing date and time.

57 (b) All bids on reverse auctions shall be posted electronically on the internet, updated on a real
58 time basis, and shall allow registered bidders to lower the price of their bid below the lowest bid on the
59 internet.

60 (c) The procurement officer shall require vendors to register before the reverse auction opening
61 date and time, and as part of the registration, agree to any terms and conditions and other requirements of
62 the solicitation.

63 (d) Reverse auctions shall not be subject to subsections (b), (d) and (f) of section 5 but shall be
64 subject to all other provisions of that section.

65 (e) The chief procurement officer shall unconditionally accept a bid without alteration or
66 correction, except as provided in this paragraph. After the bidding period closes, a bidder may not change
67 the price or any other provision of the bid in a manner prejudicial to the interests of the governmental
68 body or fair competition. The procurement officer shall waive minor informalities or allow the bidder to
69 correct them. If a mistake in the intended bid is clearly evident on the face of the bid, the procurement
70 officer shall correct the mistake to reflect the intended correct bid and so notify the bidder in writing, and
71 the bidder may not withdraw the bid. A bidder may withdraw the bid if a mistake is clearly evident on the
72 face of the bid but the intended correct bid is not similarly evident.

73 CIVIL SERVICE MAXIMUM AGE

74 SECTION 11. Section 58 of chapter 31 of the General Laws, as so appearing, is hereby amended
75 by inserting after the first sentence the following sentences:- Appointing authorities that seek to waive
76 the maximum age requirement for certain individuals shall submit a written application to the
77 administrator. The administrator may waive this requirement based on extenuating circumstances,
78 consistent with the fundamental purposes of the requirement. The administrator may adopt regulations for
79 reviewing these applications.

80 SECTION 12. Section 58A of said chapter 31, as so appearing, is hereby further amended by
81 adding the following 3 sentences:- Appointing authorities that seek to waive the maximum age
82 requirement for certain individuals shall submit a written application to the administrator. The
83 administrator may waive this requirement based on extenuating circumstances, consistent with the
84 fundamental purposes of the requirement. The administrator may adopt regulations for reviewing these
85 applications.

86 REVISED PROVISIONS FOR TRANSFER OF MUNICIPAL RETIREMENT SYSTEMS INTO PRIT

87 SECTION 13. Paragraph (c1/2) of subdivision (8) of section 22 of chapter 32 of the General
88 Laws, as inserted by section 2 of chapter 68 of the acts of 2007, is hereby amended by inserting after the
89 word “perpetuity”, in the first paragraph, the following words:- , but a system that has voluntarily

90 transferred ownership and control of all of its assets to the PRIM board before receiving a notice from the
91 commission that the system is underperforming, as determined under this section, shall not be subject to
92 the requirement that the transfer be in perpetuity.

93 SECTION 14. Said paragraph (c1/2) of subdivision (8) of section 22 of chapter 32, as so
94 inserted, is hereby further amended by striking out the fourth paragraph and inserting in place thereof the
95 following paragraph:-

96 A system ordered by the commission to transfer its assets under this paragraph may appeal to the
97 commission for an exemption by filing written notice of its appeal with the commission not later than 30
98 days after receiving the commission's order to transfer its assets. The commission may grant an
99 exemption from the transfer requirement of this paragraph if the system's rate of return has exceeded the
100 PRIT Fund rate of return for the previous 2 years or if the system's rate of return was affected by other
101 extenuating circumstances. The commission may also consider the system's management costs, its risk
102 return ratio and any other factors it considers appropriate. A system may seek judicial review of the
103 commission's decision to deny an exemption in the manner provided in section 14 of chapter 30A. An
104 exemption granted by the commission under this paragraph shall take effect only upon the approval of a
105 majority of the local governing body as follows: in a county, by the county commissioners, in a city
106 having a Plan D or Plan E charter, by the city council and the manager, in any other city the city council
107 and the mayor, in a town shall, by the board of selectmen, in a regional retirement system by the regional
108 retirement board advisory council and in all other districts, by the governing board. The local governing
109 body shall vote whether or not to approve the commission's grant of exemption within 30 days after the
110 commission's decision to provide an exemption.

111 PRO-RATING OF INSURANCE FOR PART-TIME EMPLOYEES

112 SECTION 15 . Section 3 of chapter 32B of the General Laws, as appearing in the 2006 Official
113 Edition, is hereby amended by inserting after the first paragraph the following paragraph:-

114 For an employee regularly employed for fewer than 37.5 hours per week, the governmental unit
115 may contribute an amount of that employee's premium that is the same proportion of the amount paid for
116 a full-time employee's premium as that employee's regular weekly hours is of 37.5 hours.

117 TRANSFER OF ELIGIBLE MUNICIPAL RETIREES INTO MEDICARE

118 SECTION 16. Section 18 of chapter 32B is hereby repealed.

119 SECTION 17. Said chapter 32B of the General Laws is hereby amended by striking out section
120 18A, as inserted by chapter 374 of the acts of 2008, and inserting in place thereof the following section:-

121 Section 18B. (a) All retirees, their spouses and dependents insured or eligible to be insured under
122 this chapter, if enrolled in Medicare Part A at no cost to the retiree, spouse or dependents or eligible for
123 coverage thereunder at no cost to the retiree, spouse or dependents, shall be required to transfer to a
124 Medicare health plan offered by the governmental unit under section 11C or section 16, if the benefits
125 under the plan and Medicare Part A and Part B together shall be of comparable actuarial value to those
126 under the retiree's existing coverage, but a retiree or spouse who has a dependent who is not enrolled or
127 eligible to be enrolled in Medicare Part A at no cost shall not be required to transfer to a Medicare health
128 plan if a transfer requires the retiree or spouse to continue the existing family coverage for the dependent
129 in a plan other than a Medicare health plan offered by the governmental unit.

130 (b) Each retiree shall provide the governmental unit, in such form as the governmental unit shall
131 prescribe, such information as is necessary to transfer to a Medicare health plan. If a retiree does not
132 submit the information required, he shall no longer be eligible for his existing health coverage. The
133 governmental unit may from time to time request from a retiree, a retiree's spouse or a retiree's
134 dependent, proof, certified by the federal government, of eligibility or ineligibility for Medicare Part A
135 and Part B coverage.

136 (c) The governmental unit shall pay any Medicare Part B premium penalty assessed by the federal
137 government on the retiree, spouse or dependent as a result of enrollment in Medicare Part B at the time of
138 transfer.

139 PROVISION OF GIC COMPARABLE HEALTH INSURANCE

140 SECTION 18. The fourth paragraph of subsection (a) of section 19 of chapter 32B of the General
141 Laws, as inserted by section 4 of chapter 67 of the acts of 2007, is hereby amended by striking out, in the
142 eighth and twelfth sentences, the figure “70” and inserting in place thereof, in both instances, the
143 following figure:- 50.

144 SECTION 19. Said section 19 of chapter 32B, as so inserted, is hereby further amended by
145 adding the following subsection:-

146 (j) (1) A political subdivision which does not elect to transfer its subscribers to the group
147 insurance commission under subsection (e) or revokes its acceptance or withdraws from the commission
148 under subsection (h) shall be subject to regulations adopted by the secretary of administration and finance
149 creating a process by which to evaluate the subdivision’s cost of health care to its employees.

150 (2) Within 7 days after the regulations specified in paragraph (1) have been adopted, and in
151 subsequent years as determined by the regulations, the commission shall submit to the secretary a
152 determination of the average cost per member of the insurance provided by the commission.

153 (3) Within 30 days after these regulations have been adopted, and in subsequent years as
154 determined by the regulations, each political subdivision subject to this subsection shall submit to the
155 secretary of administration and finance documentation of the cost of the health insurance it provides to its
156 members, including the average cost of insurance per member.

157 (4) If the secretary of administration and finance determines within 30 days of receiving this
158 information that a political subdivision is paying an average cost per member that exceeds the amount
159 paid by the commission by more than a percentage determined in the regulations, the secretary shall
160 notify the political subdivision that it shall demonstrate within 90 days that it will take action to reduce its
161 cost to an average cost per member comparable to that paid by the commission.

162 (5) If the political subdivision does not demonstrate within 90 days after it receives this notice
163 that it will adjust its health insurance cost to comply with this section, the secretary shall notify the
164 political subdivision that its general government aid for the following fiscal year shall be adjusted to

165 reflect the difference between the political subdivision's cost of health insurance per employee and the
166 commission's cost of health insurance per employee.

167 VALIDATION OF LOCAL ELECTIONS BY SECRETARY OF STATE

168 SECTION 20. Section 10 of chapter 39 of the General Laws, as appearing in the 2006 Official
169 Edition, is hereby amended by adding the following paragraph:-

170 After written application by the board of selectmen, the state secretary may validate or ratify a
171 town meeting, town election and actions taken pursuant to the town meeting or town election, if the
172 secretary determines that inadvertent failure to comply with the procedural requirements of this chapter or
173 of a town by-law or charter did not contradict the fundamental purposes of those procedural requirements
174 and was unlikely to affect the outcome of the town election or town meeting. The state secretary may
175 adopt regulations to carry out this paragraph.

176 LONG-TERM MUNICIPAL LEASES

177 SECTION 21. Section 3 of chapter 40 of the General Laws, as appearing in the 2006 Official
178 Edition, is hereby amended by striking out, in line 4, the word "ten" and inserting in place thereof the
179 following figure:- 99.

180 COLLECTIVE BARGAINING AND REGIONAL ENTITIES

181 SECTION 22. The second paragraph of section 4A of chapter 40 of the General Laws, as
182 appearing in the 2006 Official Edition, is hereby amended by adding the following paragraph:- A decision
183 to enter into an intermunicipal agreement under this section, or to join any regional entity, shall not be
184 subject to collective bargaining under chapter 150E.

185 COLLECTIVE PURCHASING BY EDUCATIONAL COLLABORATIVES

186 SECTION 23. Said chapter 40 of the General Laws is hereby amended by inserting after section
187 4E the following section:-

188 Section 4E1/2.(a) Notwithstanding any general or special law to the contrary, for the benefit of
189 their school programs, education collaboratives, as defined in section 4E, may make purchases from a
190 vendor's contract that has been competitively procured by another state or political subdivision or public
191 entity thereof for the item or items being purchased.

192 (b) These education collaboratives shall not be subject to subsection (c) of section 1 of chapter
193 30B or section 22A of chapter 7 insofar as those laws preclude out-of-state collective purchases by
194 education collaboratives for a period not to exceed 2 years after the effective date of this section, but
195 those provisions shall apply to any collective purchasing by education collaboratives that occurs more
196 than 2 years after that date.

197 (c) The inspector general shall review the process by which education collaboratives are making
198 out-of-state collective purchases. Education collaboratives participating in out-of-state collective
199 purchasing must submit biannually the following summary information to the office of the inspector
200 general: (1) the entity from which the purchase was made and, if the purchase was from a state, political
201 subdivision or a public entity of another state, what information informed them that the out-of-state entity
202 was a political subdivision or a public entity, (2) a full and complete description of the items purchased,
203 and (3) documentation of savings obtained, with relevant Massachusetts cost comparisons.

204 **MUTUAL AID AGREEMENT**

205 SECTION 24. Said chapter 40 of the General Laws is hereby amended by inserting after section
206 4I the following section:-

207 Section 4J. There shall be a Statewide Mutual Aid Agreement, the purpose of which is to create a
208 framework for the provision of mutual aid assistance among the parties to the Agreement in the case of
209 any public safety incident. The assistance to be provided under the Agreement shall include but not be
210 limited to fire service, law enforcement, emergency medical services, transportation, communications,
211 public works, engineering, building inspection, planning and information assistance, mass care, resource
212 support, public health, health and medical services, search and rescue, and any other resource, equipment

213 or personnel that a party to the Agreement may request or provide in anticipation of, or in response to, a
214 public safety incident.

215 Article I. DEFINITIONS

216 As used in this Agreement, the following terms shall have the following meanings:

217 “Agreement”, this Statewide Mutual Aid Agreement established by this section.

218 “Authorized representative”, in the case of a city or town, the mayor, city manager, town
219 manager, town administrator, executive secretary, police chief or on-duty shift commander of the police
220 department, fire chief or on-duty shift commander of the fire department, health director or chair person
221 of the board of health, and the emergency management director. In the case of a governmental unit that is
222 not a city or town, the chief executive officer or on-duty shift supervisor.

223 “Emergency Management Assistance Compact” or “EMAC”, the interstate compact that provides
224 for mutual assistance between the commonwealth and certain other states pursuant to chapter 339 of the
225 acts of 2000.

226 “Employee”, a person employed full time or part time by a governmental unit, a volunteer
227 officially operating under a governmental unit, or a person contractually providing services to a
228 governmental unit.

229 “Governmental unit”, a city, a town, a county, a regional transit authority established under
230 chapter 161B, a water or sewer commission or district established under the provisions of chapter 40N or
231 pursuant to a special law, a fire district, a regional health district established under the provisions of
232 chapter 111, the Massachusetts Port Authority, a regional school district, a law enforcement council, or
233 any other political subdivision of the commonwealth.

234 “Incident command system” or “ICS”, the standardized National Incident Management System
235 (NIMS) that establishes an on-scene management system of procedures for controlling personnel,
236 facilities, equipment and communications from different agencies to work together towards a common
237 goal in an effective and efficient manner. ICS is the chain of leadership and command at the scene of an
238 emergency or other event for which mutual aid assistance is provided.

239 “International Emergency Management Assistance Compact” or “IEMAC”, the international
240 compact that provides for mutual aid between the commonwealth and certain other states and provinces
241 of Canada pursuant to section 58 of chapter 300 of the acts of 2002.

242 “Law Enforcement Council”, a non-profit corporation organized under chapter 180 whose
243 directorate includes municipal police chiefs and whose membership includes (a) municipalities whose
244 participation in the council has been authorized by their principal executives, and (b) other law
245 enforcement agencies; and whose purpose is to provide:

246 (1) mutual aid to its members pursuant to mutual aid agreements;

247 (2) mutual aid or requisitions for aid to non-members consistent with section 8G of this chapter or
248 section 99 of chapter 41; and,

249 (3) enhanced public safety by otherwise sharing resources and personnel.

250 “MEMA”, the Massachusetts emergency management agency.

251 “Mutual aid assistance”, cross-jurisdictional provision of emergency services, materials or
252 facilities by agencies or organizations to assist each other when existing resources are or may be
253 inadequate.

254 “Party”, a governmental unit that is a party to the Agreement under this section.

255 “Public safety incident”, an event, emergency or disaster, that threatens or causes harm to public
256 health, safety and/or welfare and that exceeds, or reasonably may be expected to exceed, the response or
257 recovery capabilities of any governmental unit. These events include, but are not limited to, natural and
258 manmade disasters, technological hazards, planned events, civil unrest, health related events and
259 emergencies, acts of terrorism, and trainings and exercises that test and simulate the ability to manage,
260 respond to or recover from any of these events.

261 “Requesting party”, a party that requests aid or assistance from another party pursuant to the
262 Agreement.

263 “Sending party”, a party that renders aid or assistance to another party under the Agreement.

264 Article II. PARTIES TO THE AGREEMENT

265 A. Cities and Towns

266 If a city or town wishes to join the Agreement, the mayor in the case of a city, the city manager in
267 the case of a Plan D or E city, or the town manager, town administrator, or chair of the board of selectmen
268 upon approval by a majority vote of the board of selectmen, may act on behalf of the city or town to join
269 the agreement by notifying the director of MEMA in writing. The municipality shall be a party to the
270 Agreement 30 days after receipt by MEMA of the written notification.

271 If a city or town has joined the Agreement but wishes to opt out of the Agreement, the mayor in
272 the case of a city, the city manager in the case of a Plan D or E city, or the town manager, town
273 administrator, or chair of the board of selectmen upon approval by a majority vote of the board of
274 selectmen in the case of a town, may act on behalf of the city or town to opt out of the Agreement by
275 notifying MEMA in writing. The removal of the municipality from the Agreement shall take effect 10
276 days after receipt by MEMA of the written notification.

277 B. Other Governmental Units

278 If a governmental unit that is not a city or town wishes to join the Agreement, the chief executive
279 officer of the governmental unit may act on its behalf to join the agreement by notifying the director of
280 MEMA in writing. The governmental unit shall be a party to the Agreement 30 days after receipt by
281 MEMA of the written notification.

282 If a governmental unit has joined the Agreement but wishes to opt out of the Agreement, the chief
283 executive officer of the governmental unit may act on its behalf to opt out of the Agreement by notifying
284 MEMA in writing. The removal of the municipality from the Agreement shall take effect 10 days after
285 receipt by MEMA of the written notification.

286 C. Cities and Towns in Adjoining States

287 A city or town that directly borders a city or town of the commonwealth, but is in another state,
288 may join the Agreement. A duly authorized officer of such a city or town shall provide written notice to
289 the director of MEMA of its intent to join the Agreement together with a valid written certification of the

290 lawfulness of his or her action and authority. The city or town shall be a party to the Agreement 10 days
291 following receipt by MEMA of the written notification.

292 The officer or successor in office of such a city or town in another state that has joined the
293 Agreement may act on behalf of the city or town to remove itself as a party by notifying the director of
294 MEMA in writing of its intent. The removal of the city or town from the Agreement shall take effect 30
295 days after receipt by MEMA of the written notification.

296 Article III. REQUESTS FOR MUTUAL AID ASSISTANCE

297 A request by a party to receive mutual aid assistance under to the Agreement must be made by an
298 authorized representative of the requesting party and must be communicated to an authorized
299 representative of the sending party or to MEMA. Such a request may be communicated orally or in
300 writing. If communicated orally, the requesting party shall reduce the request to writing and deliver it to
301 the sending party or to MEMA at the earliest possible date, but no later than 72 hours after making the
302 oral request.

303 A party to the Agreement may request mutual aid assistance during, in anticipation of, or as a
304 result of a public safety incident.

305 An oral or written request for mutual aid assistance under the Agreement shall include the
306 following information: (1) a description of the public safety incident; (2) the nature, type and amount of
307 personnel, equipment, materials, supplies or other resources being requested; (3) the manner in which the
308 resources will be used and deployed; (4) a reasonable estimate of the length of time the resources will be
309 needed; (5) the location to which the resources should be deployed; and (6) and the requesting party's
310 point of contact.

311 A party that receives a request for mutual aid assistance shall, to the extent reasonable and
312 practicable under the circumstances, provide and make available the resources requested by the requesting
313 party. However, a party may withhold requested resources to the extent necessary to provide reasonable
314 protection and coverage for its own jurisdiction.

315 Article IV. SUPERVISION; CONTROL; OPERATION OF EQUIPMENT

316 The requesting party shall be responsible for the overall operation, assignment and deployment of
317 resources and personnel provided by a sending party consistent with the NIMS and the Incident
318 Command System. The sending party shall retain direct supervision and command and control of
319 personnel, equipment and resources provided by the sending party unless otherwise agreed to by the
320 requesting party and sending party.

321 During the course of rendering mutual aid assistance under this Agreement, the sending party
322 shall be responsible for the operation of its equipment and for any damage thereto unless the sending
323 party and the requesting party agree otherwise.

324 Article V. COSTS AND REIMBURSEMENT

325 Except as set forth in this Agreement, all expenses incurred by the sending party in rendering mutual aid
326 assistance pursuant to the Agreement shall be paid by the sending party. But a requesting party may
327 agree to pay the expenses incurred by a sending party.

328 A sending party shall document its costs of providing mutual aid assistance under the Agreement,
329 including direct and indirect payroll and employee benefit costs, travel costs, repair costs, and the costs of
330 materials and supplies. A sending party also shall document the use of its equipment, and the quantities
331 of materials and supplies used while providing mutual aid assistance under the Agreement. A sending
332 party shall cooperate with a requesting party in documenting costs associated with providing mutual aid
333 assistance under the Agreement and seeking reimbursement for such costs.

334 Except as set forth in this Agreement, there shall be no expectation of automatic, necessary or contractual
335 reimbursement to a sending party for providing mutual aid assistance under the Agreement. But a
336 requesting party and a sending party may enter into agreements for reimbursement of costs associated
337 with providing mutual aid assistance.

338 Except as otherwise agreed to by the requesting and sending parties, the requesting party shall
339 seek reimbursement under any applicable federal and state disaster assistance programs for the costs of
340 responding to and dealing with the public safety incident, including the mutual aid assistance costs
341 incurred by all sending parties. The requesting party and each sending party shall receive, based on the

342 documented costs of providing mutual aid assistance, its pro rata share of the disaster assistance
343 compensation and reimbursement provided to the requesting party.

344 Article VI. OTHER MUTUAL AID AGREEMENTS

345 This section shall not affect, supersede or invalidate any other statutory or contractual mutual aid
346 or assistance agreements involving parties to the Agreement.

347 A party may enter into supplementary mutual aid agreements with other parties or jurisdictions.

348 In the event of a conflict between the Agreement and any lawful supplementary or preexisting
349 statutory or contractual mutual aid assistance agreement, the supplementary or preexisting agreement
350 shall take precedence over the Agreement.

351 Article VII. POWERS, LICENSES, PERMITS

352 While providing mutual aid assistance under the Agreement in the geographical jurisdiction or
353 location of a requesting party, employees of a sending party shall be afforded the same powers, duties,
354 rights and privileges as they are afforded in the sending party's geographical jurisdiction or location.

355 Employees of a sending party who hold a valid license, certificate, or other permit in their
356 geographical jurisdiction evidencing the meeting of qualifications for professional, mechanical or other
357 skills, shall be considered similarly licensed, certified or permitted in the requesting party's geographical
358 jurisdiction or location during the time that they are providing mutual aid assistance under the Agreement.

359 Article VIII. WAGES & COMPENSATION

360 Employees of a sending party, while providing mutual aid assistance under this Agreement, shall
361 receive the same salary, including overtime, that they would be entitled to receive if they were operating
362 in their own geographical jurisdiction. In the absence of an agreement to the contrary, the sending party
363 shall be responsible for, and pay, all such salary expenses, including overtime.

364 Article IX. LIABILITY

365 In transit to, returning from, and while providing mutual aid assistance under the Agreement in
366 the requesting party's jurisdiction or location, employees of a sending party shall have the same rights of
367 defense, immunity and indemnification that they otherwise would have under the law if they were acting

368 within the scope of their employment under the direction of their employer. A sending party shall provide
369 to, and maintain for, each of its employees who provide mutual aid assistance under the Agreement the
370 same indemnification, defense, right to immunity, employee benefits, death benefits, worker's
371 compensation or similar protection, and insurance coverage that would be provided to such employees if
372 they were performing similar services in the sending party's jurisdiction.

373 Each party to the Agreement waives all claims and causes of action against all other parties that
374 may arise out of their activities while rendering or receiving mutual aid assistance under this Agreement,
375 including travel outside of its jurisdiction.

376 Each requesting party shall defend, indemnify and hold harmless each sending party from all
377 claims by third parties for property damage or personal injury which may arise out of the activities of the
378 sending party or its employees, including travel, of providing mutual aid assistance under the Agreement.

379 Article X. EMERGENCY MANAGEMENT ASSISTANCE COMPACTS

380 The director of MEMA or the director's designee shall be the person authorized under EMAC
381 and IEMAC to (i) receive, coordinate, and answer all requests to the commonwealth to provide mutual aid
382 assistance to another state or country pursuant to EMAC and IEMAC, and (ii) make and coordinate all
383 requests on behalf of the commonwealth to another state or country to receive mutual aid assistance
384 pursuant to EMAC and IEMAC.

385 MEMA shall be the agency of the commonwealth authorized to dispatch resources of the
386 commonwealth or of a governmental unit to another state or country to provide mutual aid assistance
387 pursuant to EMAC and IEMAC. Employees of a governmental unit who, at the request and with the
388 approval of MEMA, render mutual aid assistance to another state or country pursuant to EMAC or
389 IEMAC shall be considered to be emergency forces and officers of the commonwealth for the limited
390 purpose of effectuating the purposes of EMAC and IEMAC.

391 Employees of the commonwealth or a governmental unit who, at the request and with the
392 approval of MEMA, render mutual aid assistance to another state or country pursuant to EMAC or
393 IEMAC shall, except as otherwise provided for in this Agreement or in EMAC or IEMAC, be provided

394 the same compensation, rights, responsibilities, benefits and protections that they would be entitled to
395 receive if they were operating in their own geographical jurisdiction.

396 The commonwealth shall reimburse each governmental unit for the reasonable expenses incurred
397 in rendering mutual aid assistance under EMAC or IEMAC at the request and with the approval of
398 MEMA, including direct and indirect payroll costs, overtime costs, travel costs, repair costs, replacement
399 costs, costs of materials and supplies, and injury or death benefits.

400 REVIEW OF ASSESSMENT CERTIFICATION SCHEDULE

401 SECTION 25. Section 56 of said chapter 40, as so appearing, is hereby amended by adding the
402 following paragraph:-

403 Notwithstanding the first paragraph or any other general or special law, the commissioner may,
404 from time to time, issue a revised schedule for the year in which he shall certify whether the board of
405 assessors is assessing property at full and fair cash valuation. After the schedule is issued, a city or town
406 may classify in the manner set forth in this section for any year before the next year of certification
407 established in the schedule for the city or town. In arranging the schedule the commissioner shall, so far
408 as practicable and appropriate, consider but not be limited to the following goals: balancing the number of
409 certification reviews conducted in each year of the triennial period, facilitating and implementing joint or
410 cooperative assessing agreements or districts, assisting boards of assessors to comply with any minimum
411 standards of assessment performance established under section 1 of chapter 58 and producing uniformity
412 in the valuation, classification and assessment of property within each city or town and throughout the
413 commonwealth.

414 JOINT OR REGIONAL ASSESSING AGREEMENTS

415 SECTION 26. Chapter 41 of the General Laws is hereby amended by striking out section 30B, as
416 appearing in the 2006 Official Edition, and inserting in place thereof the following section:-

417 Section 30B. (a) Notwithstanding any general or special law, or any municipal charter, vote,
418 bylaw, or ordinance, any 2 or more cities and towns may by vote of their legislative bodies enter into an

419 agreement for joint or cooperative assessing, classification and valuation of property. Such agreement
420 shall be for a term not to exceed 25 years and provide for:

421 (1) the division, merger or consolidation of administrative functions between or among the
422 parties, or the performances thereof by one city or town on behalf of all the parties;

423 (2) the financing of the joint or cooperative undertaking;

424 (3) the rights and responsibilities of the parties with respect to the direction and supervision of the
425 work to be performed and with respect to the administration of the assessing office including the receipt
426 and disbursement of funds, the maintenance of accounts and records and the auditing of accounts;

427 (4) annual reports of the assessor to the constituent parties;

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

430 (6) any other necessary or appropriate matter.

431 (b) An agreement under this section may also provide for the formation of a single assessing
432 department for the purpose of employing assistant assessors and necessary staff and performing all
433 administrative functions. An agreement may also vest in 1 person, the board of assessors of 1 of the
434 parties or a regional board of assessors comprised of at least 1 representative from each of the parties and
435 selected in the manner set forth in the agreement all the powers and duties of the boards of assessors and
436 assessing departments of the parties. In that case, the existing boards of assessors of the other parties, or
437 of all the parties if their assessors' powers and duties are vested in 1 person, shall terminate in accordance
438 with section 2 for the duration of the agreement. Unless the agreement provides for the board of assessors
439 of 1 of the parties to serve as the assessors for all parties, or 1 city or town to act on behalf of all parties,
440 the agreement shall designate an appointing authority representing all of the parties, which shall be
441 responsible for the appointment of an assessor, designate to the extent required by the agreement, the
442 appointing authority for any assistant assessors and other staff, and in the case of withdrawal or
443 termination of the agreement, determine the employment of any employee of one of the parties that
444 became part of a single assessing department. Subject to the rules and regulations established by the

445 commissioner of revenue pursuant to section 1 of chapter 58, the agreement shall provide for
446 qualifications, terms and conditions of employment for the assessor and employees of his office. The
447 agreement may provide for inclusion of the assessor and said employees in insurance, retirement
448 programs and other benefit programs of one of the constituent parties, but all parties to the agreement
449 shall be responsible for paying a proportionate share of the current and future costs of benefits associated
450 with the appointment or employment of all persons performing services for them during the duration of
451 the agreement. Any city or town party to such an agreement shall include employees under the joint
452 assessing agreement in such programs in accordance with the terms of the agreement.

453 (c) Cities and towns may become parties to any existing agreement with the approval of the other
454 parties.

455 (d) No agreement or amendment to an agreement for joint or cooperative assessing made pursuant
456 to this section shall take effect until it has been approved in writing by the commissioner of revenue.

457 FLEXIBILITY IN MUNICIPAL BORROWING

458 SECTION 27. Section 7 of chapter 44 of the General Laws, as so appearing, is hereby amended
459 by inserting after the word "specified", in line 3, the following words: - or, except with respect to clauses
460 (11), (16), (18), (21) and (22), within such longer period not to exceed 30 years based upon the maximum
461 useful life of the public work, improvement or asset being financed, as determined in accordance with
462 guidelines established by the division of local services of the department of revenue.

463 SECTION 28. Said section 7 of said chapter 44, as so appearing, is hereby further amended by
464 striking out in lines 50 to 53 the words "or for such maximum term, not exceeding 15 years, based upon
465 the maximum useful life of the equipment as determined by the board of selectmen or the mayor or city
466 manager of the city or town".

467 SECTION 29. Said section 7 of said chapter 44, as so appearing, is hereby further amended by
468 inserting after clause (31) the following clause:-

469 (32) For any other public work, improvement or asset not specified in any of the above clauses,

470 with a maximum useful life of at least 5 years, determined as provided in the first sentence of this section,
471 5 years.

472 SECTION 30. Section 8 of said chapter 44, as so appearing, is hereby amended by inserting
473 after the word "specified", in line 3, the following words: - or except with respect to clauses (1), (2),
474 (3A), (5), (6), (7), (9) and (19), within such longer period not to exceed 30 years based upon the
475 maximum useful life of the public work, improvement or asset being financed as determined in
476 accordance with guidelines established by the division of local services of the department of revenue.

477 SECTION 31. Said section 8 of said chapter 44, as so appearing, is hereby further amended by
478 striking out, in lines 77 and 78, the words "a board composed of the attorney general, the state treasurer
479 and the director" and inserting in place thereof the following words: - the municipal finance oversight
480 board.

481 SECTION 32. Said section 8 of said chapter 44, as so appearing, is hereby further amended by
482 inserting after the word "vote", in line 190, the following words: - , provided, however, that debt under
483 clause (9) of this section may be authorized by the treasurer of a city, with the approval of the official
484 whose approval is required by the city charter in the borrowing of money, the treasurer of a town with a
485 town council form of government, with the approval of the official whose approval is required by the
486 town charter in the borrowing of money, the treasurer of a town without a town council form of
487 government, with the approval of the board of selectmen, and the treasurer of a district, with the approval
488 of the prudential committee, if any, otherwise of the commissioners.

489 SECTION 33. Said chapter 44 is hereby further amended by striking out section 19, as so
490 appearing, and inserting in place thereof the following section:-

491 Section 19. Cities, towns and districts shall not issue any notes payable on demand, and they shall
492 provide for the payment of all debts, except temporary loans incurred under sections 4, 6, 6A, 8C, and 17,
493 or under section 3 of chapter 74 of the acts of 1945, by annual payments that will extinguish the same at
494 maturity, and so that the first of these annual payments on account of any serial loan shall be made not
495 later than the end of the next complete fiscal year commencing after the date of the bonds or notes issued

496 for the serial loan, and shall be arranged so that for each issue the amounts payable in the several years for
497 principal and interest combined shall be as nearly equal as practicable in the opinion of the officers
498 authorized to issue the bonds or notes, or in the alternative, in accordance with a schedule providing a
499 more rapid amortization of principal; and these annual amounts, together with the interest on all debts,
500 shall, without further vote, be assessed until the debt is extinguished.

501 SECTION 34. Section 21A of said chapter 44, as so appearing, is hereby amended by inserting
502 after the word "law", in line 10, the following words: - , and provided further that no order or vote
503 authorizing the issuance of refunding bonds or notes shall be subject to any referendum provisions
504 contained in any general or special law, any city or town charter, any city ordinance or town by-law, or
505 other provision.

506 SECTION 35. Section 22 of said chapter 44, as so appearing, is hereby amended by adding the
507 following sentence: - Notwithstanding the above, the selectmen may delegate to the town treasurer the
508 approval of the rate or rates of interest with any limitations that the selectmen determine to be in the best
509 interests of the town.

510 SECTION 36. Section 22A of said chapter 44, as so appearing, is hereby amended by striking
511 out the first sentence and inserting in place thereof the following sentence: - Bonds or notes issued by a
512 city may be secured in whole or in part by insurance or by letters or lines of credit or other credit
513 facilities, provided that the city treasurer and mayor or city manager, as applicable, determine that issuing
514 bonds or notes on this basis is in the best interests of the city.

515 SECTION 37. Section 22B of said chapter 44 is hereby repealed.

516 ELIMINATION OF FEE FOR STATE HOUSE NOTES

517 SECTION 38. Section 26 of said chapter 44 is hereby repealed.

518 STREAMLINED ABATEMENT PROCESS

519 SECTION 39. Section 8 of chapter 58 of the General Laws, as so appearing, is hereby amended
520 by striking out the second and third paragraphs and inserting in place thereof the following paragraph:-

521 The commissioner shall make, and from time to time revise, rules and regulations necessary for
522 establishing an expedited procedure for granting authority to abate taxes, assessments, rates, charges,
523 costs or interest under this section in such cases as he determines are in the public interest and shall from
524 time to time for such periods as he considers appropriate authorize the assessors or the board or officer
525 assessing the tax, assessment, rate or charge, to grant these abatements. No abatement authorized by
526 these procedures shall be granted unless the assessors or board or officer shall certify, in writing, under
527 pains and penalties of perjury that the procedures have been followed. The commissioner shall require
528 yearly reports and audits of these abatements by assessors or boards or officers that the commissioner
529 considers necessary to ensure that any authority granted under this paragraph has been properly exercised,
530 and shall withdraw this grant of authority to any particular assessors, board or officer upon his written
531 determination that the authority has been improperly exercised. The commissioner may make, and from
532 time to time revise, reasonable rules and regulations that he considers necessary to carry out this
533 paragraph.

534 AUDIT OF PERSONAL PROPERTY RETURNS

535 SECTION 40. Section 29 of chapter 59 of the General Laws, as so appearing, is hereby amended
536 by striking out, in line 20, the words “”thirty days after the mailing of the tax bills” and inserting in place
537 thereof the following words”- the last day for filing an application for abatement of the tax.

538 SECTION 41. Said chapter 59 is hereby further amended by inserting after section 31 the
539 following section:-

540 Section 31A. For the purpose of verifying that any person required to file a true list of taxable
541 personal property under section 29 has made a complete and accurate accounting of that property, the
542 assessors may at any time within 3 years after the date the list was due, or the date the list was filed,
543 whichever is later, examine the books, papers, records and other data of the person required to file the list.
544 The assessors may compel production of books, papers, records and other data of the person through
545 issuance of a summons served in the same manner as summonses for witnesses in criminal cases issued

546 on behalf of the commonwealth, and all provisions of law relative to summonses in such cases shall, so
547 far as applicable, apply to summonses issued under this section. Any justice of the supreme judicial court
548 or of the superior court may, upon the application of the assessors, compel the production of books,
549 papers, records, and other data in the same manner and to the same extent as before the said courts.

550 SECTION 42. Section 32 of said chapter 59, as so appearing, is hereby amended by striking out
551 the first sentence and inserting in place thereof the following 2 sentences:-

552 Lists filed under section 29 and books, papers, records and other data obtained under section 31A,
553 shall be open to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of
554 either the assessors or the commissioner and any designated private auditor of the commissioner or the
555 assessors as may have occasion to inspect the lists, books, papers, records and other data in the
556 performance of their official, contractual or designated duties, but so much of the lists, books, papers,
557 records and other data as shows the details of the personal estate shall not be open to any other person
558 except by order of a court. For purposes of this section, a designated private auditor shall be an
559 individual, corporation or other legal entity selected by the commissioner or any city or town to value
560 personal property or perform an audit which includes the assessing department of a city or town under
561 any legal authority, including the examination of records under section 31A, an audit under sections 40 or
562 42A of chapter 44 or an investigation under section 46A of chapter 44.

563 SECTION 43. Said chapter 59 of the General Laws, as so appearing, is hereby further amended
564 by inserting after section 42 the following section:-

565 Section 42A. For the purpose of verifying that any owner of a pipeline or a telephone or
566 telegraph company required to make a return under section 38A or 41 has made a complete and accurate
567 accounting of the property required to be returned, the commissioner shall have all the powers and
568 remedies provided by section 31A to assessors of cities and towns. If the commissioner reasonably
569 believes, as a result of an examination of books, papers, records, and other data or otherwise, that taxable
570 personal property for a fiscal year was not valued or was incorrectly valued, the commissioner may, not
571 later than 3 years and 6 months after the date the return was due, or the date the return was filed,

572 whichever is later, certify an amended valuation to the owner of the pipeline or telephone or telegraph
573 company and boards of assessors of the cities and towns where the property was subject to taxation for
574 that year. Not later than 2 months after the date of the amended certification, the assessors shall assess
575 and commit to the collector with their warrant for collection an additional tax to the owner of the pipeline
576 or telephone or telegraph company. Any owner or company aggrieved by the assessment of the
577 additional tax may, within 1 month after the bill or notice of the additional assessment is first sent, appeal
578 the valuation to the appellate tax board. The appeal shall name as appellees the commissioner and board
579 of assessors. Except as otherwise provided in this section, the hearing and appeal before the appellate tax
580 board shall proceed in the same manner as an appeal of the valuations originally certified by the
581 commissioner.

582 SECTION 44. Section 61 of said chapter 59, as so appearing, is hereby amended by inserting
583 after the word “twenty-nine”, in line 4, the following words:- , and complied with any requests by the
584 assessors to examine books, papers, records, and other data under section 31A.

585 SECTION 45. Said section 61 of chapter 59, as so appearing, is hereby further amended by
586 inserting after the word “twenty-nine”, in line 6, the following words:- , or the person has not complied
587 with any requests by the assessors to examine books, papers, records, and other data under section 31A.

588 SECTION 46. Section 75 of said chapter 59, as so appearing, is hereby amended by striking the
589 first sentence and inserting in place thereof the following 3 sentences:-

590 If any parcel of real property or the personal property of a person has been unintentionally
591 omitted from the annual assessment of taxes due to clerical or data processing error or other good faith
592 reason, or if the personal property of a person was omitted from the annual assessment of taxes but
593 discovered upon an examination of books, papers, records, and other data under section 31A, the
594 assessors shall in accordance with any rules, regulations and guidelines as the commissioner may
595 prescribe, assess such person for such property. Except for personal property found after an examination
596 under section 31A which shall be made no later than 3 years and 6 months after the date the true list in
597 which such property should have been returned was due, or the date the return was filed, whichever is

598 later, no such assessment shall be made later than June 20 of the taxable year, or 90 days after the date on
599 which the tax bills are mailed, whichever is later. The assessors shall annually, not later than June 30 of
600 the taxable year, or 100 days after the date on which the tax bills are mailed, if mailed after March 22,
601 return to the commissioner a statement showing the amounts of additional taxes so assessed.

602 SECTION 47. Section 76 of said chapter 59, as so appearing, is hereby amended by inserting
603 after the word "reason", in line 3, the following words:- , or due to discovery upon an examination of
604 books, papers, records, and other data under section 31A that the property was not accurately or properly
605 reported.

606 FLEXIBILITY IN REGIONAL SCHOOL DISTRICT BORROWING

607 SECTION 48. Section 16 of chapter 71 of the General Laws, as so appearing, is hereby
608 amended by striking out the first paragraph of clause (d) and inserting in place thereof the following
609 paragraph: -

610 (d.) To incur debt for the purpose of acquiring land and constructing, reconstructing, adding
611 to, and equipping a school building or buildings or for the purpose of remodeling and making
612 extraordinary repairs to a school building or buildings and for the construction of sewerage systems and
613 sewerage treatment and disposal facilities, or for the purchase or use of such systems with municipalities,
614 and for the purpose of purchasing department equipment; or for the purpose of constructing,
615 reconstructing or making improvements to outdoor playground, athletic or recreational facilities; or for
616 the purpose of constructing, reconstructing or resurfacing roadways and parking lots; or for the purpose of
617 any other public work or improvement of a permanent nature required by the district; or for the purpose of
618 any planning, architectural or engineering costs relating to any of the above purposes; provided, however
619 that written notice of the amount of the debt and of the general purposes for which it was authorized shall
620 be given to the board of selectmen in each of the towns comprising the district not later than 7 days after
621 the date on which the debt was authorized by the district committee; and no debt may be incurred until the
622 expiration of 60 days after the date on which the debt was authorized; and before the expiration of this

623 period any member town of the regional school district may hold a town meeting for the purpose of
624 expressing disapproval of the amount of debt authorized by the district committee, and if at that meeting a
625 majority of the voters present and voting express disapproval of the amount authorized by the district
626 committee, the debt shall not be incurred and the district school committee shall prepare another proposal
627 which may be the same as any prior proposal and an authorization to incur debt therefor. Debt incurred
628 under this section shall be payable within 30 years, but no such debt shall be issued for a period longer
629 than the maximum useful life of the project being financed as determined in accordance with guidelines
630 established by the division of local services of the department of revenue.

631 LOCAL LICENSING AUTHORITY DISCRETION TO ESTABLISH QUOTA

632 SECTION 49. Chapter 138 of the General Laws is hereby amended by striking out section 17,
633 as appearing in the 2006 Official Edition, and inserting in place thereof the following section:-

634 Section 17. The legislative body of each city or town that has voted to grant licenses for the sale
635 of alcoholic beverages as provided in section 11 shall determine the number of licenses issued in the city
636 or town under sections 12 and 15 . Cities or towns that have voted to grant licenses as provided in section
637 11 may grant seasonal licenses under section 12 in a number determined by the legislative body.

638 SECTION 50. Sections 17A, 7B and 17C of said chapter 138 are hereby repealed.

639 SECTION 51. The number of licenses for the sale of alcoholic beverages allowed by prior law
640 shall continue in force until changed by the legislative body under section 17 of chapter 138 of the
641 General Laws.

642 INCREASED THRESHOLD FOR CONSTRUCTION BONDS

643 SECTION 52. Section 29 of chapter 149 of the General Laws, as so appearing, is hereby
644 amended by striking out, in lines 6 to 7, the words “in the case of the commonwealth is more than five
645 thousand dollars, and in any other case is more than two thousand dollars” and inserting in place thereof
646 the following words:- is more than \$25,000.

647 SEPARATE TAXATION OF CONDO DEVELOPMENT RIGHTS/OTHER INTERESTS

648 SECTION 53. Section 14 of chapter 183A of the General Laws, as so appearing, is hereby
649 amended by inserting after the first sentence the following 2 sentences:-

650 Any reserved development right or other interest in those areas and facilities that is adverse to the
651 interests of unit owners in the areas and facilities shall be separately assessed and taxed to the owner of
652 the adverse interest. The lien for those taxes shall attach to the interest so assessed and, to the extent the
653 interest expires or is otherwise extinguished, to units in the condominium created after the assessment of
654 the interest, but not to units against which property taxes were separately assessed in the same fiscal year
655 the interest was assessed.

656 RETIREMENT SYSTEM FUNDING RELIEF

657 SECTION 54. Notwithstanding any general or special law to the contrary, the actuary of the
658 public employee retirement administration commission may establish appropriations in fiscal years 2010
659 and 2011 that are equal to the appropriations made in fiscal year 2009. In any system which chooses to
660 conduct an actuarial valuation as of January 1, 2009, the actuary may establish the following
661 appropriations in fiscal years 2010 to 2012: (a) in fiscal year 2010, an appropriation may be established
662 that is less than the appropriation made in fiscal year 2009 but at least 90 per cent of the appropriation
663 made in fiscal year 2009; (b) in fiscal year 2011, an appropriation may be established that is less than the
664 appropriation made in fiscal year 2009 but at least 95 per cent of the appropriation made in fiscal year
665 2009; and (c) in fiscal year 2012, an appropriation may be established that is equal to the appropriation
666 made in fiscal year 2009.

667 AMORTIZATION OF FY 09 REVENUE DEFICIT

668 SECTION 55. Notwithstanding section 23 of chapter 59 of the General Laws, or any other
669 special or general law, any city or town may amortize over the 3 fiscal years 2010, 2011 and 2012, in
670 equal installments or more rapidly, an amount of its fiscal year 2009 revenue deficit not to exceed the
671 amount of reductions in local aid made by the governor under section 9C of chapter 29 of the General

672 Laws. The commissioner of revenue may allow a city or town that have not yet set its tax rates for fiscal
673 year 2009 to use as an estimated revenue in determining its fiscal year 2009 tax rate the amount of local
674 aid appropriated in the state budget, without any decrease on account of reductions made by the governor
675 under section 9C. The local appropriating authority as defined in section 21C of chapter 59 of the
676 General Laws shall adopt a deficit amortization schedule before the setting of the municipal tax rate,
677 consistent with the first sentence of this section. The commissioner of revenue may issue guidelines or
678 instructions for reporting the amortization of deficits authorized by this section.

679 CONDO DEVELOPMENT RIGHTS EFFECTIVE DATE

680 SECTION 56. Section 53 shall take effect on January 1, 2009.