

Senate, No. 2069

[Senate, June 4, 2009 –Text of the recommended amendment (Ways and Means) to the House Bill making appropriations for the fiscal year 2009 to provide for supplementing certain existing appropriations and for certain other activities and projects (House, No. 4125)]



The Commonwealth of Massachusetts

IN THE YEAR OF TWO THOUSAND AND NINE

1 SECTION 1. To provide for supplementing certain items in the general appropriation act
2 and other appropriation acts for fiscal year 2009, the sums set forth in section 2 are hereby
3 appropriated from the General Fund unless specifically designated otherwise in this act or in
4 those appropriation acts, for the several purposes and subject to the conditions specified in this act
5 or in those appropriation acts, and subject to the laws regulating the disbursement of public funds
6 for the fiscal year ending June 30, 2009. These sums shall be in addition to any amounts
7 previously appropriated and made available for the purposes of those items.

8 SECTION 2.

JUDICIARY

Committee for Public Counsel Services

11	0321-1510	\$9,384,188
12	0321-1520	\$2,075,987

SECRETARY OF THE COMMONWEALTH

Office of the Secretary of the Commonwealth

15	0521-0000	\$44,684
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OFFICE OF THE STATE COMPTROLLER

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Office of the State Comptroller

1599-3384 \$4,090,226

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Human Resources Division

1750-0100 \$250,000

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

Office of the Secretary of Health and Human Services

4000-0500 \$21,419,707

EXECUTIVE OFFICE OF TRANSPORTATION AND PUBLIC WORKS

Highway Department

6010-0002 \$579,894

6030-7201 \$4,490,922

SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to provide for an alteration of purpose for current appropriations, and to meet certain requirements of law, the sums set forth in this section are hereby appropriated from the General Fund unless specifically designated otherwise in this section, for the several purposes and subject to the conditions specified in this section, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2009. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Office of the Secretary of Administration and Finance

1599-1031 For a reserve to meet costs identified by the department of public health associated with responding to an outbreak of the H1N1 virus; provided, that funds may be expended on staffing costs within the state laboratory, dissemination of public information, antiviral medication for the treatment or prevention of the H1N1 virus and the purchase of laboratory equipment

43 specific for the testing for the H1N1 virus; provided further, that the
44 secretary of health and human services shall submit a spending plan to the
45 executive office for administration and finance before the disbursement of
46 funds from this reserve; and provided further, that the department of public
47 health and the executive office for health and human services shall seek
48 federal reimbursement for any eligible expenditures from this reserve..... \$2,845,216

49 1599-1701 For a reserve for the state share of costs identified by the Federal Emergency
50 Management Agency for Emergency Declaration 3296 relating to the
51 December 2008 severe winter storm, for the counties of Berkshire, Bristol,
52 Essex, Franklin, Hampden, Hampshire, Middlesex, Suffolk and Worcester;
53 provided, that not less than \$150,000 shall be expended for an emergency
54 assistance safety grant as appearing in item 7007-0900 of section 2 of chapter
55 182 of the acts of 2008; and provided further, that not less than \$150,000
56 shall be expended to the town of Spencer for the reimbursements of costs
57 associated with the drinking water emergency in April 2007..... \$6,300,000

58 SECTION 3. Chapter 7A of the General Laws is hereby amended by striking out
59 section 12, as appearing in the 2006 Official Edition, and inserting in place thereof the
60 following section:-

61 Section 12. (a)(1) All reports published under this section shall be filed with the
62 governor, the secretary of administration and finance, the house and senate committees
63 on ways and means and the clerks of the house and senate, and any other parties specified
64 in general or special law.

65 (2) The comptroller shall prepare an annual statutory basis financial report
66 based on the final closing of the accounting records. The report shall be
67 published not later than October 31 of each year.

68 (3) The statutory basis financial report shall present fairly the aggregated
69 financial statements for the budgeted governmental funds and tables of beginning
70 and ending balances, revenues and sources and expenditures and uses for the non-

71 budgeted governmental funds, and the capital project governmental funds. These
72 statements shall be reviewed in accordance with professional standards
73 established by the American Institute of Certified Public Accountants. The
74 reports shall be prepared in accordance with the accounting system established by
75 the comptroller under section 7, as cash outflows, including expenditures made in
76 accordance with section 13 of chapter 29 and cash inflows including receipts of
77 federal grants and subsidies from other governmental entities for reimbursement
78 of such expenditures.

79 (4) The comptroller shall include, supplemental to the aggregated
80 financial statements in the statutory basis financial report, a statement of the
81 consolidated net surplus in the budgetary funds for the preceding fiscal year, in
82 accordance with section 5C of chapter 29 and the amount by which such surplus
83 exceeds the maximum allowable amount in accordance with section 2H of chapter
84 29.

85 (5) Accompanying the statutory basis financial statements, the
86 comptroller shall include financial statements for the budgeted funds that compare
87 the budgeted amounts to final operations for each fund subject to appropriation.

88 (6) The comptroller may include narratives, statistical tables, and other
89 disclosures and reference material in the statutory basis financial report that he
90 considers appropriate in his professional judgment.

91 (b) The comptroller shall prepare an annual federal funds report based on the
92 final closing of the accounting records which shall be published not later than the second
93 Wednesday in January and shall present fairly all federal funds received by each agency
94 and department during the fiscal year. The report shall include for each program of
95 federal financial participation the opening balances, revenues, and other sources,
96 expenses and other uses, and ending balances for the fiscal year. The final federal funds
97 report shall be audited in conjunction with the state single audit, and the report of the
98 auditor shall be included.

99 (c) The comptroller shall prepare a comprehensive annual financial report in
100 conformity to generally accepted accounting principles for governments which shall be

101 published not later than the second Wednesday in January. The report shall be audited in
102 accordance with generally accepted auditing standards and generally accepted
103 governmental auditing standards, and the report of the auditor shall be included.

104 SECTION 4. Chapter 21A of the General Laws is hereby amended by inserting
105 after section 2 the following section:-

106 Section 2A. The secretary is hereby designated as the state natural resource
107 trustee and may compromise or settle any claim for damages for injury to and for
108 destruction or loss of natural resources, including the costs of assessing and evaluating
109 the injury, destruction or loss, incurred or suffered as a result of a release or threat of
110 release, under section 5 of chapter 21E, 42 U.S.C. §9607(f), and 33 U.S.C. §2706, and
111 other applicable law in accordance with this section. If any such claim, including the
112 costs of assessment, is valued at not more than \$100,000, or at a higher amount
113 determined in writing by the attorney general, the secretary may settle and compromise
114 the claim if the secretary has given written notice and all pertinent information regarding
115 the settlement to the attorney general or her designee at least 30 days before execution of
116 the settlement. The secretary may compromise or settle claims valued at greater than
117 \$100,000, or at a higher amount determined in writing by the attorney general, only with
118 the prior written approval of the attorney general or her designee.

119 SECTION 5. Section 4 of chapter 29D of the General Laws, as appearing in the
120 2006 Official Edition, is hereby amended by striking out subsection (d) and inserting in
121 place thereof the following subsection:-

122 (d) The board of trustees shall consist of 7 trustees, including the secretary of
123 administration and finance or a designee, the executive director of the group insurance
124 commission or a designee, the executive director of the public employee retirement
125 administration commission or a designee, the state treasurer or a designee, the
126 comptroller or a designee and 2 additional trustees, one of whom shall be appointed by
127 the governor and one of whom shall be appointed by the state treasurer. The appointed
128 trustees shall serve for terms of 5 years and shall be experienced in the field of
129 investment, financial management, law and public management. Trustees shall be eligible
130 for reappointment.

131 SECTION 6. Section 24 of chapter 32A of the General Laws, as inserted by
132 section 8 of chapter 61 of the acts of 2007, is hereby amended by striking out paragraph
133 (a) and inserting in place thereof the following paragraph:-

134 (a) There shall be established and set up on the books of the commonwealth a
135 fund to be known as the State Retiree Benefits Trust Fund, in this section referred to as
136 the fund. The Health Care Security Trust board of trustees established by section 4 of
137 chapter 29D shall be the trustee of and shall administer the fund, in accordance with that
138 section. The fund shall be an expendable trust not subject to appropriation.

139 SECTION 7. Said section 24 of chapter 32A, as so appearing, is hereby further
140 amended by inserting after paragraph (e) the following 3 paragraphs:-

141 (f) The trustees shall adopt an annual budget for the fund and supplemental
142 budgets that the trustees consider necessary, subject to the approval of the general court.
143 Funding for the budget shall be from the investment return of the fund. If the general
144 court takes no final action to disapprove a budget within 60 days after its filing with the
145 clerk of the house of representatives and the clerk of the senate, the budget shall be
146 considered to be approved. If the general court disapproves a budget within 60 days after
147 it has been filed, the trustees shall operate under the annualized budgetary level most
148 recently approved pending the filing and subsequent approval of any other annual or
149 supplemental budget request.

150 (g) The trustees shall engage actuaries experienced in retiree health care costs
151 to perform annual actuarial calculations in accordance with Government Accounting
152 Standards Board Statements 43 and 45, using data as needed from the group insurance
153 commission, the public employee retirement administration commission, the state
154 treasurer and the comptroller and prepare funding schedules to be filed in accordance
155 with section 25.

156 (h) The trustees shall engage an independent auditor to perform an audit of the
157 State Retiree Benefits Trust Fund's assets, liabilities, net assets, investments and
158 operations on an annual basis in accordance with government auditing standards and
159 policies established by the comptroller. The audit report shall be made available to all

160 participating subdivisions, authorities, boards or instrumentalities not later than
161 September 15, annually.

162 SECTION 8. Section 2 of chapter 38 of the General Laws, as appearing in the
163 2006 Official Edition, is hereby amended by striking out, in line 6, the words “in Forensic
164 Pathology” and inserting in place thereof, the following words:- with certification in
165 anatomic pathology and subspecialty certification in forensic pathology.

166 SECTION 9. Said section 2 of chapter 38, as so appearing, is hereby further
167 amended by striking out, in lines 7 to 8, the words “, a diplomate of the American Board
168 of Anatomic and Forensic Pathology”.

169 SECTION 10. Section 132 of chapter 58 of the acts of 2006 is hereby amended by
170 striking out the word “thereafter”, in the third sentence, and inserting in place thereof the
171 following words:- ; for 2 years after the effective date of this section, and shall be
172 updated bi-annually.

173 SECTION 11. Section 1 of chapter 62 of the General Laws, as appearing in the
174 2006 Official Edition, is hereby amended by inserting after the numeral 72, in line 8, the
175 following numeral:- 139C.

176 SECTION 12. Paragraph (1) of subsection (d) of section 2 of said chapter 62, as
177 so appearing, is hereby amended by adding the following clause:-

178 (P) The deduction described in section 163(e)(5) of the Code to the extent
179 increased by amendments to section 163(e)(5)(F) and section 163(i)(1) inserted by
180 section 1232 of the American Recovery and Reinvestment Act of 2009.

181 SECTION 13. The definition of “gross income” in section 1 of chapter 63 of the
182 General Laws, as so appearing, is hereby amended by adding the following sentence:-
183 Gross income shall be determined without regard to section 108(i) of the Code.

184 SECTION 14. The definition of “net income” in said section 1 of said chapter 63,
185 as so appearing, is hereby amended by adding the following clause:-

186 (f) the deduction described in section 163(e)(5) of the Code to the extent
187 increased by amendments to section 163(e)(5)(F) and section 163(i)(1) inserted by
188 section 1232 of the American Recovery and Reinvestment Act of 2009.

189 SECTION 15. Paragraph 3 of section 30 of said chapter 63, as so appearing, is
190 hereby amended by adding the following sentence:- Gross income shall be determined
191 without regard to section 108(i) of the Code.

192 SECTION 16. Paragraph 4 of said section 30 of said chapter 63, as so appearing,
193 is hereby amended by adding the following clause:-

194 (vii) the deduction described in section 163(e)(5) of the Code to the extent increased by
195 amendments to section 163(e)(5)(F) and section 163(i)(1) inserted by section 1232 of the
196 American Recovery and Reinvestment Act of 2009.

197 SECTION 17. Section 52A of said chapter 63, as so appearing, is hereby
198 amended by inserting after the word “exclusion”, in line 28, the following words:- and
199 without regard to section 108(i) of the Code.

200 SECTION 18. Paragraph (b) of subsection (1) of said section 52A of said chapter
201 63, as so appearing, is hereby amended by adding the following clause:-

202 (vi) the deduction described in section 163(e)(5) of the Code to the extent
203 increased by amendments to section 163(e)(5)(F) and section 163(i)(1), inserted by
204 section 1232 of the American Recovery and Reinvestment Act of 2009.

205 SECTION 19. Chapter 139 of the acts of 2006 is hereby amended by striking out
206 section 96 and inserting in place thereof the following section:-

207 Section 96. Notwithstanding any general or special law to the contrary, the
208 formula for application of funds provided in section 35J of chapter 10 of the General
209 Laws shall not apply in fiscal year 2007.

210 SECTION 20. Chapter 61 of the acts of 2007 is hereby amended by striking out
211 section 49 and inserting in place thereof the following section:-

212 Section 49. Notwithstanding any general or special law to the contrary, the
213 formula for application of funds provided in section 35J of chapter 10 of the General
214 Laws shall not apply in fiscal year 2008.

215 SECTION 21. Item 7004-00032 of section 2 of chapter 119 of the acts of 2008 is
216 hereby amended by striking out the following words:- “and provided further, that not

217 less than \$10,000,000 shall be expended to stabilize and promote reinvestment, through
218 homeownership, in areas the department has determined to be weak markets as indicated
219 by a high concentration of assisted rental housing or a low rate of homeownership or low
220 median family income or low average sales prices or high levels of unpaid property taxes
221 or vacant or abandoned buildings and, after making the finding, the department may
222 waive the requirements of this section and said chapter 121F which are found to be
223 inconsistent with promoting homeownership in weak markets and take other steps
224 necessary to promote homeownership in the weak market including, but not limited to,
225 reducing the length of required affordability to not less than 10 years and permitting the
226 funded property to be purchased by a household whose income at the time of purchase
227 does not exceed 135 per cent of the area median income, adjusted for family size, or
228 both” and inserting in place thereof the following words:- and provided further, that not
229 less than \$14,000,000 shall be expended to develop affordable housing units which are
230 deemed necessary by the department of housing and community development as part of a
231 redevelopment plan, and to stabilize and promote reinvestment, through homeownership,
232 in areas the department has determined to be weak markets as indicated by a high
233 concentration of assisted rental housing or a low rate of homeownership or low median
234 family income or low average sales prices or high levels of unpaid property taxes or
235 vacant or abandoned buildings and, after making the finding, the department may waive
236 the requirements of this section and said chapter 121F which are found to be inconsistent
237 with promoting homeownership in weak markets and take other steps necessary to
238 promote homeownership in the weak market including, but not limited to, reducing the
239 length of required affordability to not less than 10 years and permitting the funded
240 property to be purchased by a household whose income at the time of purchase does not
241 exceed 135 per cent of the area median income, adjusted for family size, or both

242 SECTION 22. Section 12 of chapter 135 of the acts of 2008 is hereby repealed.

243 SECTION 23. Item 0610-2000 of section 2 of chapter 182 of the acts of 2008 is
244 hereby amended by striking out the words”; and provided further, that funds available in
245 fiscal year 2008 shall be available for expenditure until June 30, 2009”.

246 SECTION 24. Item 2800-0500 of section 2 of chapter 182 of the acts of 2008 is
247 hereby amended by striking out the item number “2800-0500” and inserting in place
248 thereof the following item number:- 2800-0501.

249 SECTION 25. Item 2810-2040 of said section 2 of chapter 182 of the acts of
250 2008 is hereby amended by striking out the item number “2810-2040” and inserting in
251 place thereof the following item number:- 2810-2041.

252 SECTION 26. Item 4000-0320 of section 2 of chapter 182 of the acts of 2008 is
253 hereby amended by inserting after the words "rendered in the current fiscal year" the
254 following words:- ; provided further, that for the purpose of accommodating
255 discrepancies between the receipt of retained revenues and related expenditures, the
256 department may incur expenses, and the comptroller may certify for payment, amounts
257 not to exceed the lower of this authorization or the most recent revenue estimate as
258 reported in the state accounting system.

259 SECTION 27. Item 4401-1100 of said section 2 of chapter 182 of the acts of
260 2008 is hereby amended by striking out the item number “4401-1100” and inserting in
261 place thereof the following item number:- 4401-1101.

262 SECTION 28. Item 7035-0002 of said section 2 of chapter 182 of the acts of 2008
263 is hereby amended by striking out the words “provided further, that funds shall only be
264 expended in the CC, HH, PP, and UU object classes;”.

265 SECTION 29. Item 8000-0202 of said section 2 of chapter 182 of the acts of
266 2008 is hereby amended by striking out the words “that no funds shall be expended in the
267 AA object class; and provided further”.

268 SECTION 30. Subsection (b) of section 88 of said chapter 182 is hereby
269 amended by striking out the second sentence and inserting in place thereof the following
270 sentence:- Not less than \$1,102,561,456 shall be transferred from the General Fund to
271 the Commonwealth Care Trust Fund and not less than \$47,996,382 shall be transferred
272 from the Commonwealth Care Trust Fund to the Health Safety Net Trust Fund.

273 SECTION 31. Section 86 of said chapter 182 is hereby amended by striking out
274 the figure “\$372,000,000” and inserting in place thereof the following figure:-
275 \$352,000,000.

276 SECTION 32. Said chapter 182 of the acts of 2008 is hereby amended by striking
277 out section 81 and inserting in place thereof the following section:-

278 Section 81. Notwithstanding any general or special law to the contrary, the
279 formula for application of funds provided in section 35J of chapter 10 of the General
280 Laws shall not apply in fiscal year 2009.

281 SECTION 33. Item 6033-0817 of section 2A of said chapter 303 of the acts of
282 2008 is hereby amended by striking out the item number “6033-0817” and inserting in
283 place thereof the following item number:- 6035-0817.

284 SECTION 34. Item 6033-0837 of said section 2A of chapter 303 of the acts of
285 2008 is hereby amended by striking out the item number “6033-0837” and inserting in
286 place thereof the following item number:- 6035-0837.

287 SECTION 35. Item 6033-0867 of section 2B of said chapter 303 of the acts of
288 2008 is hereby amended by striking out the item number “6033-0867” and inserting in
289 place thereof the following item number:- 6035-0867.

290 SECTION 36. Item 6033-0877 of said section 2B of chapter 303 of the acts of
291 2008 is hereby amended by striking out the item number “6033-0877” and inserting in
292 place thereof the following item number:- 6035-0877.

293 SECTION 37. Item 6033-0887 of said section 2B of chapter 303 of the acts of
294 2008 is hereby amended by striking out the item number “6033-0887” and inserting in
295 place thereof the following item number:- 6035-0887.

296 SECTION 38. Item 7010-0016 of section 2C of said chapter 302 of the acts of
297 2008 is hereby amended by striking out the item number “7010-0016” and inserting in
298 place thereof the following item number:- 7010-0216.

299 SECTION 39. Section 61 of chapter 302 of the acts of 2008 is hereby repealed.

300 SECTION 40. Item 6001-0801 of section 2C of said chapter 303 of the acts of
301 2008 is hereby amended by striking out the item number “6001-0801” and inserting in
302 place thereof the following item number:- 6001-0881.

303 SECTION 41. Item 6001-0802 of said section 2C of chapter 303 of the acts of
304 2008 is hereby amended by striking out the item number “6001-0802” and inserting in
305 place thereof the following item number:- 6001-0882.

306 SECTION 42. Item 6001-0804 of said section 2C of chapter 303 of the acts of
307 2008 is hereby amended by striking out the item number “6001-0804” and inserting in
308 place thereof the following item number:- 6001-0884.

309 SECTION 43. Item 6001-0805 of said section 2C of chapter 303 of the acts of
310 2008 is hereby amended by striking out the item number “6001-0805” and inserting in
311 place thereof the following item number:- 6001-0885.

312 SECTION 44. Item 6001-0813 of section 2E of said chapter 303 of the acts of
313 2008 is hereby amended by striking out the item number “6001-0813” and inserting in
314 place thereof the following item number:- 6001-0820.

315 SECTION 45. Item 0640-0300 of section 2C of chapter 304 of the acts of 2008 is
316 hereby amended by striking out the item number “0640-0300” and inserting in place
317 thereof the following item number:- 0640-0301.

318 SECTION 46. Item 0330-9999 of section 2D of said chapter 304 of the acts of
319 2008 is hereby amended by striking out the item number “0330-9999” and inserting in
320 place thereof the following item number:- 0330-9997.

321 SECTION 47. Item 0526-2010 of section 2A of chapter 312 of the acts of 2008 is
322 hereby amended by striking out the item number “0526-2010” and inserting in place
323 thereof the following item number:- 0526-2012.

324 SECTION 48. Subsection (b) of section 7 of chapter 377 of the acts of 2008 is
325 hereby amended by striking out the word "middlesex" and inserting in place thereof the
326 following word:- middle.

327 SECTION 49. Section 13 of chapter 5 of the acts of 2009 is hereby amended by
328 striking out the words “chapter 188” and inserting in place thereof the following words:-
329 section 88 of said chapter 182.

330 SECTION 50. Notwithstanding any general or special law to the contrary, for
331 fiscal years 2009 and 2010, net recoveries generated by any contract entered into by the
332 comptroller under section 29E chapter 29 of the General Laws for accounts receivable
333 cost recovery services shall be deposited as unrestricted revenue in the General Fund, but
334 federal funds shall be returned to the federal government, and any amounts to be financed
335 through the sale of bonds shall be used to reduce the amount financed.

336 SECTION 51. Notwithstanding federal income tax treatment to the contrary, for
337 purposes of chapters 62 and 63 of the General Laws, the rules of section 382 of the
338 Internal Revenue Code shall be applied without regard to the treatment of a change in
339 ownership of a bank or other corporation provided in Internal Revenue Service Notice
340 2008-83 or in any federal statutory or administrative codification, supplement or
341 implementation of such Notice. For purposes of said chapters 62 and 63, Internal
342 Revenue Service Notice 2008-83 and any such codification, supplement or
343 implementation shall have no force or effect in any taxable year.

344 SECTION 52. Notwithstanding federal income tax treatment to the contrary, for
345 purposes of chapters 62 and 63 of the General Laws, section 382(n) of the Internal
346 Revenue Code, inserted by the American Recovery and Reinvestment Act of 2009, shall
347 have no force or effect in any taxable year.

348 SECTION 53. Notwithstanding any general or special law to the contrary, the
349 comptroller shall, in consultation with the secretary of administration and finance,
350 transfer not more than \$2,681,250 from the General Fund to the Department of Energy
351 Resources Credit Trust Fund, established by subsection (b) of section 13 of chapter 25A
352 of the General Laws.

353 SECTION 54. Notwithstanding any general or special law to the contrary, the
354 comptroller shall reduce the chapter 70 portion of the final local aid payment for fiscal
355 year 2009 to be made in June 2009 by \$412,000,000 if the secretary of administration and
356 finance certifies in writing to the comptroller, and has provided 10 days written notice to

357 the house and senate committees on ways and means, that federal grant funds in the
358 amount of \$412,000,000 have been obligated or expended so that all school districts will
359 receive the full amount appropriated in section 3 of chapter 182 of the acts of 2008.

360 SECTION 55. Notwithstanding subsection (c) of section 10 of chapter 152 of the
361 acts of 1997, \$65,000,000 of the balance in the Convention Center Fund, which the state
362 treasurer and the secretary of administration and finance have determined to exceed the
363 amount necessary to satisfy the requirement of sufficiency under said subsection (c), shall
364 be transferred to the General Fund of the commonwealth, not later than June 30, 2009.

365 SECTION 56. Notwithstanding any general or special law to the contrary, federal
366 grant funds in account numbers 7061-0004 and 7061-0005 distributed to school districts in
367 fiscal years 2009 and 2010 through the State Fiscal Stabilization Fund under Title XIV of the
368 American Reinvestment and Recovery Act of 2009 shall not be subject to indirect charges
369 under section 32A of chapter 35 and section 5D of chapter 40 of the General Laws.
370 Subsection (f) of section 6B of chapter 29 of the General Laws shall not apply to these
371 funds. School districts shall continue to provide for and make contributions to
372 appropriate pension funds, as required by paragraph (c) of subdivision (7) of section 22
373 of chapter 32 of the General Laws, for employees whose salaries are paid from these
374 federal funds, in the same manner as contributions are made when receiving state
375 education aid under chapter 70 of the general laws.

376 SECTION 57. Section 11 shall be effective for taxable years ending on or after
377 January 1, 2009.

378 SECTION 58. Sections 12, 14, 16 and 18 shall apply to obligations issued after
379 August 31, 2008 in taxable years ending after that date.

380 SECTION 59. Sections 13, 15 and 17 shall be effective for discharges in taxable
381 years ending after December 31, 2008.

382 SECTION 60. Section 49 shall take effect as of March 19, 2009.