SECTION 1. Section 25B of chapter 54 of the General Laws is hereby amended by inserting after subsection (q) the following subsection:

(r) the commonwealth shall pay to each city and town an amount sufficient to defray the mandated costs imposed on the city or town under the provisions of this section, including additional personnel hired to staff the mandated early voting polling location, hourly municipal staff working outside their normal business hours to staff the mandated early voting polling location, overtime for hourly municipal staff working beyond regular hours to setup or take down early voting polling locations, overtime for hourly municipal staff working beyond regular hours to input data into the secretary of state's Voter Registration Information System, the cost of voting booths, and the cost of privacy screens. In every year not later than September fifteenth, the state auditor shall determine and deliver to the state secretary a statement of the incremental costs attributed to this section and estimated to be incurred by each city and town in the next fiscal year. The state secretary shall include in his budget recommendations for such fiscal year a request for an appropriation in an amount equal to such estimated costs, and shall distribute to each city or town its share of any such appropriated funds not more than thirty days prior to the date upon which said costs shall be incurred by the city or town. Funds so distributed to each city or town shall be deposited in the general fund of the city or town and shall be expended without further appropriation by the city or town to meet the costs incurred by it under the provisions of this act.