

SENATE No. 1813

The committee on Ways and Means, to whom was referred the House Bill making appropriations for the fiscal year 2013 to provide for supplementing certain existing appropriations and for certain other activities and projects (House, No. 3522); reports, recommending that the same ought to pass with an amendment striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 1813.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

1 SECTION 1. To provide for supplementing certain items in the general appropriation act
2 and other appropriation acts for fiscal year 2013, the sums set forth in section 2, 2A and 2E are
3 hereby appropriated from the General Fund unless specifically designated otherwise in this act or
4 in those appropriation acts, for the several purposes and subject to the conditions specified in this
5 act or in those appropriation acts and subject to the laws regulating the disbursement of public
6 funds for the fiscal year ending June 30, 2013. 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

Board of Bar Examiners.

11 0321-0100..... \$18,681

Committee for Public Counsel Services.

13 0321-1510..... \$16,829,206

14 0321-1520..... \$1,400,000

Berkshire District Attorney.

16 0340-1100..... \$53,813

17 *Bristol District Attorney.*
18 0340-0998..... \$125,000

19 SECRETARY OF THE COMMONWEALTH
20 *Office of the Secretary of the Commonwealth.*

21 0521-0000..... \$13,592,734

22 TREASURER AND RECEIVER-GENERAL
23 *Office of the Treasurer and Receiver-General.*

24 0610-2000..... \$500,000

25 0611-1000..... \$50,000

26 0612-0105..... \$200,000

27 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE
28 *Human Resources Division.*

29 1750-0300..... \$347,000

30 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT
31 *Department of Housing and Community Development*

32 7004-0103..... \$1,200,000

33 EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
34 *Department of Workforce Development.*

35 7002-0012..... \$10,000,000

36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55

EXECUTIVE OFFICE OF EDUCATION

Department of Elementary and Secondary Education.

7061-9010..... \$8,000,000

Department of Higher Education

7066-0009..... \$183,000

Emergency Management Agency.

8800-0001..... \$641,750

Department of Correction.

8900-0001..... \$3,800,000

SHERIFFS

Essex Sheriff's Office.

8910-0619..... \$315,000

Franklin Sheriff's Office.

8910-0108..... \$350,000

Massachusetts Sheriffs' Association

8910-7100..... \$28,000

Barnstable Sheriff's Office.

8910-8200..... \$1,825,000

Bristol Sheriff's Office.

8910-8300..... \$3,200,000

56 *Dukes Sheriff's Office.*
57 8910-8400..... \$125,300

58 *Norfolk Sheriff's Office.*
59 8910-8600..... \$900,000

60 *Plymouth Sheriff's Office.*
61 8910-8700..... \$2,500,000

62 *Suffolk Sheriff's Office.*
63 8910-8800..... \$2,500,000

64 SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to
65 provide for an alteration of purpose for current appropriations and to meet certain requirements
66 of law, the sum set forth in this section is hereby appropriated from the General Fund unless
67 specifically designated otherwise in this section, for the several purposes and subject to the
68 conditions specified in this section and subject to the laws regulating the disbursement of public
69 funds for the fiscal year ending June 30, 2013. This sum shall be in addition to any amounts
70 previously appropriated and made available for the purposes of this item.

71 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

72 *Reserves*

73 1599-0090 For a reserve to reimburse municipalities for unanticipated costs related to extreme
74 weather events; provided, that not less than \$350,000 shall be available to the town
75 of Rockport for costs related to flood damage to Mill Pond Dam; provided further,
76 that \$307,450 shall be available to the town of Arlington to reimburse the town for
77 costs related to the July 2012 microburst; provided further, that not less than
78 \$250,000 shall be available to the Charlemont Sewer District for repairs related to

79 Hurricane Irene; and provided further, that \$300,000 shall be available to the town of
80 Milton to reimburse the town for health care costs related to injured municipal
81 employees.....\$1,207,450

82 1599-1973 For the costs of hired and leased equipment, vehicle repair and sand, salt and other
83 control chemicals used for snow and ice control.....\$55,687,495

84 Commonwealth Transportation Fund 100 %

85 1599-1974 For a reserve to be administered by the executive office for administration and
86 finance for the purposes of facilitating the purchase of health insurance by certain
87 commonwealth employees under the premium only plan of the Section 125 cafeteria
88 plan, 26 U.S.C. § 125, who are not eligible for health insurance coverage provided
89 by the group insurance commission under chapter 32A of the General Laws;
90 provided, that funds in this item may be expended until June 30,
91 2014.....\$400,000

92 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

93 *Department of Public Health*

94 4590-0925 For the costs of a prostate research program; provided, that the department shall grant
95 matching funds from this item to a research foundation selected by the department to
96 undertake the design and management of a 3-year multi-center clinical trial to
97 determine the value of high-quality multi-parametric magnetic resonance imaging
98 service, in this item called MP MRI, as defined by the prostate imaging radiologic
99 system, in this item called PI-RADS, for acquisition and reporting, to address the
100 central challenges in prostate cancer care; provided further, that the clinical trial shall
101 produce scientific data on the value of high-precision MP MRIs and shall include,

102 but not be limited to, evaluating MP MRI and PI-RADS in improving early detection
103 of aggressive prostate cancer, eliminating unnecessary biopsies and treatment of
104 indolent disease and reducing health care costs; provided further, that the research
105 foundation selected for this clinical trial shall have a demonstrated record of
106 designing, managing and supporting pioneering work in prostate magnetic resonance
107 imaging research and PI-RADS development and shall have a recognized leadership
108 role in integrating efforts of multiple public and private partners in national and
109 international transformational research programs; provided further, that the research
110 foundation selected for this clinical trial shall provide evidence of current or past
111 federally-funded prostate magnetic resonance imaging research that shall include PI-
112 RADS standardization; provided further, that any grant to a research foundation
113 from this item shall be subject to the research foundation's receipt of matching funds
114 from federal or private sources; and provided further, that funds in this item shall not
115 revert and shall be made available through June 30, 2014..

116\$1,500,000

117 *SHERIFFS*

118 *Worcester Sheriff's Office*

119
120 8910-0106 For the Worcester sheriff's office to conduct a feasibility study for a regional lock-up
121 facility for Worcester county.....\$50,000

122 *Executive Office for Administration and Finance*

123 SECTION 2C.I. For the purpose of making available in fiscal year 2014 balances of
124 appropriations which otherwise would revert on June 30, 2013, the unexpended balances of the
125 maintenance appropriations listed below, not to exceed the amount specified below for each
126 item, are hereby re-appropriated for the purposes of and subject to the conditions stated for the
127 corresponding item in section 2 of the general appropriation act for fiscal year 2013; provided,
128 however, that for items which do not appear in said section 2 of the general appropriation act, the
129 amounts in this section are re-appropriated for the purposes of and subject to the conditions
130 stated for the corresponding item in said section 2 or 2A of this act or in prior appropriation acts.
131 Amounts in this section are re-appropriated from the funds designated for the corresponding item
132 in said section 2 of the general appropriation act; provided, however, that for items which do not
133 appear in said section 2 of the general appropriation act, the amounts in this section are re-
134 appropriated from the funds designated for the corresponding item in said section 2 or 2A of this
135 act or in prior appropriation acts. The sums re-appropriated in this section shall be in addition to
136 any amounts available for those purposes.

137 TRESURER AND RECIEVER-GENERAL

138 *Office of the Treasurer and Receiver General*

139 0612-0105\$200,000

140 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

141 *Office of the Secretary of Administration and Finance*

142 1599-2013\$477,000

143 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

144 *Department of Housing and Community Development*

145 7004-2027\$1,500,000

146 SECTION 2E.

147

148

TRANSPORTATION

149

Massachusetts Department of Transportation.

150

151

1595-6368..... \$1,496,215

152

Commonwealth Transportation Fund 100%

153

SECTION 3. Chapter 29 of the General Laws is hereby amended by inserting after

154

section 2III the following section:-

155

Section 2JJJJ. There shall be established and set upon the books of the commonwealth a

156

separate fund to be known as the Medical Marijuana Trust Fund, to be expended without prior

157

appropriation by the department of public health. Unless a greater amount is authorized by law,

158

the fund shall consist of revenue generated from fees collected after July 1, 2013, as authorized

159

by section 3B of chapter 7 of the General Laws and section 13 of chapter 369 of the acts of 2012.

160

The commissioner of public health or a designee shall administer the fund and shall make

161

expenditures from the fund for the administrative costs of operations and programs related to

162

said chapter 369. The department may incur expenses and the comptroller may certify for

163

payment, amounts in anticipation of expected receipts; provided, however, that no expenditure

164

shall be made from the fund which shall cause the fund to be in deficit at the close of a fiscal

165

year. Moneys deposited in the fund that are unexpended at the end of a fiscal year shall not revert

166

to the General Fund. The commissioner shall report annually not later than March 1 to the house

167

and senate committees on ways and means on the fund. The report shall include, but not be

168

limited to, revenue received by the fund, revenue and expenditure projections for the

169 forthcoming fiscal year and details of all expenditures from the fund, including an analysis of
170 whether the fund expenditures assisted the department in meeting its regulatory mandates.

171 SECTION 4. The definition of “System”, in section 1 of chapter 32 of the General Laws,
172 as appearing in the 2010 Official Edition, is hereby amended by adding the following words:- ;
173 provided, however, that for the purpose of investing in the Pension Reserves Investment Trust
174 Fund established in subdivision (8) of section 22, the Massachusetts State College Building
175 Authority shall be deemed to be a system.

176 SECTION 5. Section 24 of chapter 32A of the General Laws is hereby amended by
177 striking out, in lines 4 and 5, as so appearing, the words “and shall administer the fund in
178 accordance with that section” and inserting in place thereof the following words:- the fund and
179 shall employ the pension reserves investment management board to invest the fund’s assets in
180 the Pension Reserves Investment Trust Fund.

181 SECTION 6. Subsection (b) of section 6M of chapter 62 of the General Laws, as
182 appearing in section 29 of chapter 238 of the acts of 2012, is hereby amended by striking out the
183 definition of “Taxpayer” and inserting in place thereof the following definition:-

184 “Taxpayer”, a taxpayer subject to the personal income tax under this chapter.

185 SECTION 7. Clause (4) of subsection (c) of said section 6M of said chapter 62, as so
186 appearing, is hereby amended by striking out the word “fiscal” and inserting in place thereof the
187 following word:- taxable.

188 SECTION 8. Said section 6M of said chapter 62, as so appearing, is hereby further
189 amended by striking out subsections (f) to (k), inclusive, and inserting in place thereof the
190 following 6 subsections:-

191 (e) The total of all tax credits available to a taxpayer that makes a qualified investment
192 under this section shall not exceed \$1,000,000 in any 1 taxable year. No tax credit shall be
193 allowed to a taxpayer that makes a qualified investment of less than \$1,000.

194 (f) A taxpayer that makes a qualified investment shall be allowed a refundable credit, to
195 be computed as provided in this subsection, against the taxes imposed by this chapter. If the
196 amount of the credit allowed under this subsection exceeds the taxpayer's tax liability, the
197 commissioner shall treat the excess as an overpayment and shall pay the taxpayer the amount of
198 the excess, without interest. Alternatively, at the option of the taxpayer, a taxpayer entitled to a
199 credit under this subsection for a taxable year may carry over and apply against the taxpayer's
200 tax liability for any 1 or more of the succeeding 5 taxable years, the portion, as reduced from
201 year to year, of the credit which exceeds the tax for the taxable year. If the taxpayer elects to
202 carry over a credit balance, then the credit refund provision allowed by this subsection shall not
203 apply. The credit shall be equal to 50 per cent of the total qualified investments made by the
204 taxpayer, subject to the limits described in subsection (e). The department shall issue a
205 certification to the taxpayer after the taxpayer makes a qualified investment. The certification
206 shall be acceptable as proof that the expenditures related to that investment qualify as a qualified
207 investment for purposes of the credit allowed under this section.

208 (g) The credit allowable under this section shall be allowed for the taxable year in which
209 a qualified investment is made.

210 (h) Community investment tax credits allowed to a pass-through entity such as a
211 partnership or a limited liability company taxed as a partnership shall be passed through to the
212 persons designated as partners, members or owners, respectively, pro rata or pursuant to an
213 executed agreement among the persons designated as partners, members or owners documenting

214 an alternative distribution method without regard to their sharing of other tax or economic
215 attributes of the entity.

216 (i) The department shall authorize the tax credits under this section. The total value of
217 the tax credits authorized under this section, together with section 38EE of chapter 63, shall not
218 exceed \$3,000,000 in taxable year 2014 and \$6,000,000 in each of taxable years 2015 to 2019,
219 inclusive.

220 (j) The commissioner, in consultation with the department, shall adopt regulations to carry out
221 the tax credit established in this section.

222 SECTION 9. Subsection (b) of section 38EE of chapter 63 of the General Laws, as
223 appearing in section 35 of said chapter 238, is hereby amended by inserting before the definition
224 of “Community development corporation” the following definition:-

225 “Commissioner”, the commissioner of revenue or the commissioner’s duly authorized
226 representative.

227 SECTION 10. The definition of “Community investment tax credit” in said subsection
228 (b) of said section 38EE of said chapter 63, as so appearing, is hereby amended by striking out
229 the word “ subsection (c)” and inserting in place thereof the following word:- subsection (d).

230 SECTION 11. Subsection (b) of said section 38EE of said chapter 63, as so appearing, is
231 hereby amended by striking out the definition of “Taxpayer” and inserting in place thereof the
232 following definition:-

233 “Taxpayer”, a taxpayer subject to an excise under this chapter.

234 SECTION 12. Clause (4) of subsection (c) of said section 38EE of said chapter 63, as so
235 appearing, is hereby further amended by striking out the word “fiscal” and inserting in place
236 thereof the following word:- taxable.

237 SECTION 13. Said section 38EE of said chapter 63, as so appearing, is hereby further
238 amended by striking out subsections (e) to (i), inclusive, and inserting in place thereof the
239 following 5 subsections:-

240 (e) The total of all tax credits available to a taxpayer that makes a qualified investment
241 under this section shall not exceed \$1,000,000 in any 1 taxable year. No tax credit shall be
242 allowed to a taxpayer that makes a qualified investment of less than \$1,000.

243 (f) A taxpayer that makes a qualified investment shall be allowed a refundable credit, to
244 be computed as provided in this subsection, against the taxes imposed by this chapter. If the
245 amount of the credit allowed under this subsection exceeds the taxpayer's tax liability, the
246 commissioner shall treat the excess as an overpayment and shall pay the taxpayer the amount of
247 the excess, without interest. Alternatively, at the option of the taxpayer, a taxpayer entitled to a
248 credit under this subsection for a taxable year may carry over and apply against the taxpayer's
249 tax liability for any 1 or more of the succeeding 5 taxable years, the portion, as reduced from
250 year to year, of the credit which exceeds the tax for the taxable year. If the taxpayer elects to
251 carry over a credit balance, then the credit refund provision allowed by this subsection shall not
252 apply. The credit shall be equal to 50 per cent of the total qualified investments made by the
253 taxpayer, subject to the limits described in subsection (e). The department shall issue a
254 certification to the taxpayer after the taxpayer makes a qualified investment. The certification
255 shall be acceptable as proof that the expenditures related to that investment qualify as a qualified
256 investment for purposes of the credit allowed under this section.

257 (g) The credit allowable under this section shall be allowed for the taxable year in which
258 a qualified investment is made.

259 (h) Community investment tax credits allowed to a pass-through entity such as a
260 partnership or a limited liability company taxed as a partnership shall be passed through to the
261 persons designated as partners, members or owners, respectively, pro rata or under an executed
262 agreement among the persons designated as partners, members or owners documenting an
263 alternative distribution method without regard to their sharing of other tax or economic attributes
264 of the entity.

265 (i) The department shall authorize the tax credits under this section. The total value of
266 the tax credits authorized under this section, together with section 6M of chapter 62, shall not
267 exceed \$3,000,000 in taxable year 2014 and \$6,000,000 in each of taxable years 2015 to 2019,
268 inclusive.

269 SECTION 14. Section 12 of chapter 138 of the General Laws, as appearing in the 2010
270 Official Edition, is hereby amended by striking out, in lines 145 to 157, inclusive, the words “;
271 provided further, that a local licensing authority, subject to the approval of the commission, may
272 grant a license notwithstanding section 17 to sell wine for consumption on the winery premises
273 to a winegrower authorized to operate a farmer-winery under section 19B, to sell malt beverages
274 for consumption on the brewery premises to a farmer-brewer authorized to operate a farmer-
275 brewer under section 19C and to sell spirits for consumption on the distillery premises to a
276 farmer-distiller authorized to operate a farmer-distillery under section 19E; and provided further,
277 that such licensees may sell for on premises consumption wines, malt beverages and spirits
278 produced by the winery, brewery or distillery or produced for the winery, brewery or distillery
279 and sold under the winery, brewery or distillery brand name”.

280 SECTION 15. Section 19B of said chapter 138, as so appearing, is hereby amended by
281 striking out, in lines 112 and 113, the words “the pertinent provisions of section twelve” and
282 inserting in place thereof the following words:- this section.

283 SECTION 16. Said section 19B of said chapter 138, as so appearing, is hereby further
284 amended by adding the following subsection:-

285 (n) A local licensing authority, subject to the approval of the commission, may grant a
286 license notwithstanding section 17 to sell wines for consumption on the winery premises to a
287 winegrower authorized to operate a farmer-winery under this section; provided, however, that
288 such licensees may sell for on-premises consumption wines produced by the winery or produced
289 for the winery and sold under the winery brand name.

290 SECTION 17. Section 19C of said chapter 138, as so appearing, is hereby amended by
291 striking out, in line 119, the words “the pertinent provisions of section twelve” and inserting in
292 place thereof the following words:- this section.

293 SECTION 18. Said section 19C of said chapter 138, as so appearing, is hereby further
294 amended by adding the following subsection:-

295 (n) A local licensing authority, subject to the approval of the commission, may grant a
296 license notwithstanding section 17 to sell malt beverages for consumption on the brewery
297 premises to a farmer-brewer authorized to operate a farmer-brewery under this section; provided,
298 however, that such licensees may sell for on-premises consumption malt beverages produced by
299 the brewery or produced for the brewery and sold under the brewery brand name.

300 SECTION 19. Section 19E of said chapter 138, as so appearing, is hereby amended by
301 striking out, in line 123, the words “the pertinent provisions of section 12” and inserting in place
302 thereof the following words:- this section.

303 SECTION 20. Said section 19E of said chapter 138, as so appearing, is hereby further
304 amended by adding the following subsection:-

305 (o) A local licensing authority, subject to the approval of the commission, may grant a
306 license notwithstanding section 17 to sell spirits for consumption on the distillery premises to a
307 farmer-distiller authorized to operate a farmer-distillery under this section; provided, however,
308 that such licensees may sell for on-premises consumption spirits produced by the distillery or
309 produced for the distillery and sold under the distillery brand name.

310 SECTION 21. Section 4B of chapter 262 of the General Laws, as amended by section
311 116 of chapter 93 of the acts of 2011, is hereby further amended by adding the following
312 sentence:- No fee under this section shall be charged to the commonwealth or a state agency, but
313 if an action initiated by the commonwealth or a state agency results in the appointment of a
314 fiduciary with control over the assets of an estate, then any such fees normally chargeable to an
315 estate shall be deferred until the fiduciary is duly appointed and authorized to expend the assets
316 of the estate.

317 SECTION 22. Section 40 of said chapter 262, as appearing in section 60 of chapter 140
318 of the acts of 2012, is hereby amended by striking out the last paragraph and inserting in place
319 thereof the following paragraph:-

320 No fee under this section shall be charged to the commonwealth or a state agency, but if
321 an action initiated by the commonwealth or a state agency results in the appointment of a
322 fiduciary with control over the assets of an estate, then any such fees normally chargeable to an
323 estate shall be deferred until the fiduciary is duly appointed and authorized to expend the assets
324 of the estate.

325 SECTION 23. Section 4 of chapter 29 of the acts of 2007 is hereby repealed.

326 SECTION 24. The last paragraph of section 22 of chapter 61 of the acts of 2009 is hereby
327 amended by striking out the words “October 31, 2012”, inserted by section 15 of chapter 239 of
328 the acts of 2012, and inserting in place thereof the following words:- July 15, 2013.

329 SECTION 25. Item 1599-2013 of section 2A of chapter 142 of the acts of 2011 is hereby
330 amended by inserting after the figure “3:10-CV30073” the following words:- , or other cases
331 involving the department of children and families.

332 SECTION 26. The last paragraph of section 56 of chapter 176 of the acts of 2011 is
333 hereby amended by striking out the words “April 15, 2013”, inserted by section 2 of chapter 435
334 of the acts of 2012, and inserting in place thereof the following words:- September 15, 2013.

335 SECTION 27. The last paragraph of section 59 of said chapter 176 is hereby amended by
336 striking out the words “March 15, 2013”, inserted by section 4 of said chapter 435, and inserting
337 in place thereof the following words:- August 15, 2013.

338 SECTION 28. Section 62 of said chapter 176 is hereby amended by striking out the
339 words “January 11, 2013”, inserted by section 5 of said chapter 435, and inserting in place
340 thereof the following words:- June 30, 2013.

341 SECTION 29. Item 0340-0900 of section 2 of chapter 139 of the acts of 2012 is hereby
342 amended by adding the following words:- ; and provided further, that any unexpended funds in
343 this item at the end of fiscal year 2013 shall not revert and shall be made available for the
344 purposes of this item until June 30, 2014.

345 SECTION 30. Item 1410-0010 of said section 2 of said chapter 139 is hereby amended
346 by adding the following words:- ; and provided further, that any funds for the restoration of civil

347 war memorials shall not revert and shall be made available for the purpose of civil war memorial
348 restoration grants through June 30, 2014.

349 SECTION 31. Item 4100-0060 of said section 2 of said chapter 139 is hereby amended
350 by inserting after the words “acts of 1997” the following words:- ; provided further, that
351 assessment revenue received after June 30, 2013 for assessments billed in fiscal 2013 shall be
352 credited toward fiscal 2013 revenue receipts.

353 SECTION 32. Item 7066-0025 of said section 2 of said chapter 139 is hereby amended
354 by adding the following words:- ; and provided further that funds from this item may be
355 expended through August 31, 2013.

356 SECTION 33. Item 8000-0122 of said section 2 of said chapter 139 is hereby amended
357 by striking out the figure “\$2,250,000”, each time it appears, and inserting in place thereof the
358 following figure:- \$2,500,000.

359 SECTION 34. Item 8910-1000 of said section 2 of said chapter 139 is hereby amended
360 by striking out the figure “\$2,396,673”, each time it appears, and inserting in place thereof the
361 following figure:- \$2,496,673.

362 SECTION 35. Item 1595-1067 of section 2E of said chapter 139 is hereby amended by
363 inserting after the words “non-federal share of such payment” the following words:- ; provided
364 further, that upon certification from the secretary of administration and finance the comptroller
365 shall credit up to \$11,213,334 in transfers made by the Cambridge public health commission
366 received after June 30, 2013 toward fiscal year 2013 revenue receipts.

367 SECTION 36. Item 1595-6368 of said section 2E of said chapter 139 is hereby amended
368 by inserting after the words “in fiscal year 2012” the following words:- ; provided further, that
369 not less than \$971,215 shall be provided to reimburse the Community Transportation

370 Association for unpaid costs related to the operation of Berkshire Rides and Community Transit
371 Services in prior fiscal years.

372 SECTION 37. Chapter 238 of the acts of 2012 is hereby amended by striking out sections
373 82 and 83 and inserting in place thereof the following section:-

374 Section 82. The office of commonwealth performance, accountability and transparency,
375 in consultation with the department of housing and community development and the
376 commissioner of revenue, shall review the community investment tax credit in section 6M of
377 chapter 62 of the General Laws and section 38EE of chapter 63 of the General Laws and report
378 on the estimate of the anticipated foregone revenue from the tax credit, whether this tax credit
379 achieves the desired outcome and stated public policy purpose of the tax credit, and if the tax
380 credit is the most cost effective means of achieving this public policy purpose and whether the
381 tax credit should be subject to a recapture if certain conditions are not met. Not later than March
382 1, 2015, the office of commonwealth performance, accountability and transparency shall file a
383 report, together with any recommendations regarding whether there should be legislative changes
384 to the tax credit or whether the goals of the tax credit can better be served through other means,
385 with the governor and with the clerks of the house of representatives and senate, who shall
386 forward the report to the joint committee on revenue, the joint committee on economic
387 development and emerging technologies, the joint committee on community development and
388 small businesses, and the house and senate committees on ways and means.

389 SECTION 38. Item 1599-0054 of section 2A of chapter 3 of the acts of 2013 is hereby
390 amended by adding the following words:- ; and provided further, that any funds unexpended in
391 fiscal year 2013 shall not revert and shall be made available for the purposes of this item until
392 June 30, 2014.

393 SECTION 39. Section 27 of chapter 3 of the acts of 2013 is hereby amended by inserting
394 after the word “appropriation” the following words:- and that any portion of the reduction may
395 be met through the transfer of non-appropriated resources to the General Fund.

396 SECTION 40. Notwithstanding any general or special law to the contrary, the secretary
397 of health and human services, with the written approval of the secretary of administration and
398 finance, may authorize transfers of surplus among items 4000-0320, 4000-0430, 4000-0500,
399 4000-0600, 4000-0700, 4000-0870, 4000-0875, 4000-0880, 4000-0890, 4000-0895, 4000-0950,
400 4000-0990, 4000-1400, 4000-1405 and 4000-1420 of section 2 of chapter 139 of the acts of 2012
401 for the purpose of reducing any deficiency in these items, but any such transfer shall be made
402 prior to August 30, 2013.

403 SECTION 41. Notwithstanding any general or special law to the contrary, the secretary
404 of administration and finance may transfer funds from item 1599-1711 of section 2A of chapter
405 239 of the acts of 2012 to item 1599-1710 of said section 2A of said chapter 239. The secretary
406 shall notify the house and senate committees on way and means in writing not less than 10 days
407 before directing the comptroller to make any such transfer.

408 SECTION 42. The salary adjustments and other economic benefits authorized by the
409 following collective bargaining agreements shall be effective for the purposes of section 7 of
410 chapter 150E of the General Laws:

411 (a) between the University of Massachusetts and the International Brotherhood of
412 Teamsters, Local 25 (Unit B33), for the Boston campus;

413 (b) between the University of Massachusetts and the American Federation of Teachers,
414 Local 1895, AFL-CIO, Faculty Federation (Units D80 and D81), for the Dartmouth campus; and

415 (c) between the University of Massachusetts and the Federation of Maintenance and
416 Custodial Employees, MFT, AFT, AFL-CIO (Unit D83), for the Dartmouth campus.

417 SECTION 43. Notwithstanding any general or special law to the contrary and in
418 recognition of heroic measures taken by officer Sean Allen Collier, who was sworn as a special
419 state police officer under section 63 of chapter 22C of the General Laws and as a deputy sheriff
420 of Middlesex county and Suffolk county, to protect the public safety of the commonwealth, the
421 state retirement board shall issue a killed in the line of duty death benefit to the family of officer
422 Sean Allen Collier under section 100A of chapter 32 of the General Laws. The state retirement
423 board shall administer said benefit according to terms and conditions established for benefits
424 provided under said section 100A of said chapter 32.

425 SECTION 44. Notwithstanding any general or special law to the contrary, for fiscal year
426 2014, the secretary of health and human services shall implement, in its entirety and without
427 being subject to adjustment for the entire fiscal year, section 253 of chapter 224 of the acts of
428 2012 for its managed care and primary clinician programs.

429 SECTION 45. Notwithstanding any general or special law to the contrary, the secretary
430 of the commonwealth shall transfer \$716,511 from the elections division operating account, in
431 item 0521-0000 of section 2 of chapter 139 of the acts of 2012, to the HAVA Trust Account, in
432 item 0521-0700, in order to meet federal matching fund requirements.

433 SECTION 46. Notwithstanding any general or special law to the contrary, the
434 unexpended balances of all capital accounts which otherwise would revert on June 30, 2013, but
435 which are necessary to fund obligations during fiscal year 2014, are hereby re-authorized; but
436 this re-authorization shall terminate upon enactment of a capital account extension law.

437 SECTION 47. Notwithstanding any general or special law to the contrary, the department
438 of correction is directed to expend not less than \$2,000,000 for cities and towns hosting
439 department of correction facilities in fiscal year 2013, as appropriated in item 8900-0001;
440 provided, however, that of the \$2,000,000, no city or town hosting a department of correction
441 facility shall receive more than \$800,000 and shall not receive less than the amount allocated in
442 item 8900-0001 of section 2 of chapter 68 of the acts of 2011.

443 SECTION 48. Notwithstanding any general or special law to the contrary, the department
444 of conservation and recreation shall authorize the installation of a suitable marker on the
445 Esplanade in the city of Boston in recognition of David G. Mugar on the fortieth anniversary of
446 the Boston Pops July fourth fireworks spectacular.

447 SECTION 49. Sections 6 to 13, inclusive, shall take effect on January 1, 2014.