

**SENATE . . . . . No. 1826**

---

---

[Pin Slip]

---

---

The Commonwealth of Massachusetts

\_\_\_\_\_

**In the Year Two Thousand Thirteen**

\_\_\_\_\_

1 Transportation Finance Reform

2 Messrs. Tarr, Hedlund, Knapik and Ross moved that the bill be amended by striking all after the  
3 enacting clause and inserting in place thereof the following new text:-

4 SECTION 1. Subsection (e) of section 9 of chapter 6C of the General Laws, as appearing in the  
5 2010 Official Edition, and as amended by section 1 of chapter 132 of the acts of 2012, is hereby  
6 amended by adding the following sentence:-

7 The secretary shall make the report, and all such reports from previous years, available on the  
8 department’s website.

9 SECTION 2. Section 10 of said chapter 6C, as so appearing, is hereby amended by adding the  
10 following paragraph:-

11 The office of transportation planning shall work in collaboration with the public-private  
12 infrastructure oversight commission and provide the oversight commission information and  
13 updates on research, surveys, studies, and future transportation projects.

14 SECTION 3. Section 11 of said chapter 6C of the General Laws, as so appearing, is hereby  
15 amended by inserting after the word “finance,” in lines 17-18, the following words:-

16 the public-private infrastructure oversight commission,

17 SECTION 4. Said section 11 of said chapter 6C of the General Laws, as so appearing, is hereby

18 further amended by adding the following paragraph:-

19 The long range transportation plan shall prioritize each project identified in the transportation  
20 plan, separated by mode of transportation, and provide a detailed fiscal analysis of each project,  
21 including the projects funding source or sources, yearly operating costs to maintain the project,  
22 the projects impact on existing transportation infrastructure, and impact of the project on the  
23 goals identified by the department and the office of performance management and innovation,  
24 including, but not limited to, reducing the number of structurally deficient bridges, reducing the  
25 state of good repair backlog, and increasing customer satisfaction across all modes of  
26 transportation.

27 SECTION 5. Chapter 6C of the General Laws is hereby amended by inserting after section 13

28 the following section:-

29 Section 13A. The secretary shall develop and implement a program to allow vehicles with less  
30 than 2 occupants access to existing high occupancy vehicle lanes; provided, however that such  
31 access may be limited during hours the existing high occupancy vehicle lane operates at or near  
32 capacity. Vehicles with less than 2 occupants shall pay a varying automated toll depending on  
33 the time of the day; provided, however, that the secretary shall establish regulations to allow  
34 motorcycles, buses, and low or zero emission vehicles, hybrid vehicles, or other fuel efficient or  
35 environmentally friendly vehicles, as established by regulation, to access the lane without paying  
36 a toll.

37 SECTION 6. Section 16 of said chapter 6C of the general laws, as so appearing, is hereby  
38 amended by adding the following sentence:-

39 Said plan shall be made available on the department's website.

40 SECTION 7. Section 28 of said chapter 6C of the General Laws, as so appearing, is hereby  
41 amended by inserting after the word "divisions", in line 33, the following words:-

42 , including but not limited to revenues from parking fares, financial assistance from cities and  
43 towns, sponsorships, naming rights, and advertising.

44 SECTION 8. Section 30 of said chapter 6C of the General Laws, as so appearing, is hereby  
45 amended by striking subsection (c) in its entirety and inserting in place thereof the following  
46 subsections:-

47 (c) Subject to the approval of the board the secretary may: (1) operate and administer the  
48 programs of roadway design, construction, repair, maintenance, capital improvement,  
49 development, and planning through the division of highways and other agencies within the  
50 department, as appropriate; (2) coordinate and supervise the administration of the department  
51 and its agencies to promote economy and efficiency and to leverage federal funding; (3) pursuant  
52 to chapter 30A, make, amend and repeal rules and regulations for the management and  
53 administration of the department and agencies within the department; (4) execute all instruments  
54 necessary for carrying out the business of the department and its agencies; (5) acquire, own,  
55 hold, dispose of, lease and encumber property in the name of the department and its agencies; (6)  
56 enter into agreements with commissions, offices, boards, divisions, authorities and other entities  
57 within the department to improve divisions, agencies, administrative efficiency and program  
58 effectiveness and to preserve fiscal resources; (7) enter into agreements and transactions with

59 federal, state and municipal agencies and other public institutions and private individuals,  
60 partnerships, firms, corporations, associations and other entities on behalf of the department or  
61 its agencies; and (8) apply for and accept funds, including grants, on behalf of the  
62 commonwealth in accordance with applicable law. The secretary may delegate any of the  
63 foregoing powers to an officer having charge of a division, office, division or other  
64 administrative unit within the executive office.

65 (d) The secretary shall

66 (1) develop, in consultation with the commonwealth development coordinating council, and  
67 administer a long-term state-wide transportation database for the commonwealth that includes  
68 planning for intermodal and integrated transportation;

69 (2) develop, based on a public hearing process, procedures to be used for transportation project  
70 selection;

71 (3) establish criteria for project selection to be used in the procedures developed pursuant to  
72 clause (2);

73 (4) create a future project prioritization list, separated by mode of transportation;

74 (5) include detailed information regarding all construction projects for which the department has  
75 expended funds during the preceding 5 fiscal years, which shall include:

76 (i) the location and street name, including a brief description of the work to be performed;

77 (ii) all project identifying numbers used within the department or with respect to any federal or  
78 state grant or funding program, including without limitation any contract numbers,

79 Transportation Incentive Program numbers, or Transportation Infrastructure Finance and  
80 Innovation Act or other federal aid numbers;

81 (iii) all contractors, engineers, architects, and other service professionals who have performed  
82 work on the project;

83 (iv) all amounts expended, including payee and date of disbursement with respect to each  
84 disbursement;

85 (v) total projected and actual cost;

86 (vi) projected and actual start and completion dates;

87 (vii) projected and actual milestone dates and details;

88 (viii) identification and a brief description of any issues, factors, or other causes that have  
89 affected or are anticipated to affect the projected cost and completion date of any project; and

90 (ix) the names and contact information of the project manager within the department or other  
91 department personnel with oversight authority;

92 (6) compare each project to the metrics established by the by the department's office of  
93 performance management and innovation ;

94 (7) document the attempts to engage the public-private infrastructure oversight commission on  
95 each project; and

96 (8) make the long-term state-wide transportation database available on the department's website.

97 SECTION 9. Section 34 of said chapter 6C of the General Laws, as so appearing, is hereby  
98 amended by adding the following paragraphs:-

99 Any project with a projected cost greater than \$1,000,000 shall be submitted to the legislature for  
100 final approval.

101 Final approval on any project contemplated in this section shall not be given until the public-  
102 private infrastructure oversight commission, established in section 73, has been given an  
103 opportunity to evaluate the project's suitability to be constructed in the design-build-finance-  
104 operate-maintain or design-build-operate-maintain project delivery method.

105 No project shall be given final approval unless said project is properly identified and explained  
106 in the comprehensive state transportation plan under section 11.

107 SECTION 10. Section 35 of chapter 6C of the General Laws, as so appearing, is hereby  
108 amended by adding the following sentence:-

109 The secretary shall make the report, and all such reports from previous years, available on the  
110 department's website.

111 SECTION 11. Clause (26) of subsection (b) of section 64 of chapter 6C of the General Laws, as  
112 so appearing, is hereby amended by inserting after the figure "149", in line 85, the following  
113 words:-

114 ; provided, however, that in towns where rates have not been established in certain trades and  
115 occupations by collective agreements or understandings in the private construction industry  
116 between organized labor and employers, the wages paid to mechanics, teamsters, chauffeurs and  
117 laborers on public works, the commissioner shall take into consideration the wages paid to the

118 employees in the same trades and occupations by private employers engaged in the construction  
119 industry.

120 SECTION 12. Section 53 of chapter 6C of the General Laws, as appearing in the 2010 Official  
121 Edition, is hereby amended by adding the following paragraph:-

122 (c) The division shall be prohibited from extending the geographic service area covered by the  
123 division, including but not limited to the addition of new line service through the creation of a  
124 new line, extension of a current line or restoration of a line not currently in use, until the  
125 legislature approves a plan submitted by the division detailing how the proposed expansion will  
126 be funded and certifies that such expansion will not adversely affect existing services and the  
127 fare recovery ratio for the expanded service will not be less than the fare recovery ratio for that  
128 particular mode of transportation system wide .

129 SECTION 13. There shall be an independent commission to study and investigate issues related  
130 to the laws relating to the use of private contracts to provide for public services. The task force  
131 shall investigate and report on the financial impact of the laws regarding privation contracts on  
132 Massachusetts state agencies, the process by which private contractors apply to provide  
133 government services, the criteria used to evaluate a private sector application, and the overall  
134 laws impact on the finances of state government and the private sector. The commission shall  
135 consist of the state auditor or a designee, who shall serve as the chair, the inspector general or a  
136 designee, and the attorney general or a designee. The commission shall submit a final report of  
137 its findings and recommendations, together with drafts of legislation necessary to implement  
138 those recommendations, by filing the same with the clerks of the senate and house on or before  
139 August 30, 2013.

140 SECTION 14. Subsection (c) of section 2 of chapter 21J of the General Laws, as appearing in  
141 the 2010 Official Edition, is hereby amended by striking the following sentence:-

142 The department shall deposit all receipts into the distinct interest bearing account established  
143 pursuant to the provisions of section two S of chapter twenty-nine.”, and inserting in place  
144 thereof the following sentence:-

145 The department shall apply all receipts to the underground storage tank petroleum cleanup  
146 program and any remaining receipts shall be transferred to the Commonwealth Transportation  
147 Fund to be used for transportation-related purpose; and  
148 further by striking subsection (d) of said section 2.

149 SECTION 15. Chapter 23K of the General Laws, as inserted by section 16 of chapter 194 of the  
150 acts of 2011, is hereby amended by inserting after section 20 the following section:-

151 Section 20A. (a) The commission may issue to any category 1 or category 2 licensee, subject to  
152 the provisions of this chapter and any rules or regulations established by the commission, a  
153 category 3 internet gambling license.

154 (b) The commission shall, subject to rules and regulations established by the  
155 commission and the pertinent laws governing applicants for a category 1 or 2 license, issue a  
156 request for applications for 1 or more category 3 internet gambling license if any category 1 or  
157 category 2 licensee shall choose not to seek a category 3 internet gambling license; provided,  
158 however, that the commission shall not issue greater than 4 category 3 licenses.

159 (c) The commission shall prescribe the form of the 4 category 3 gaming licenses,  
160 which shall include, but not be limited to, the following license conditions for each licensee,



161 which shall be in addition to applicable requirements provided for by others sections of this  
162 chapter. The licensee shall:

163 (i) pay an initial license of not less than \$300,000;

164 (ii) pay an annual renewal fee for not less than \$150,000;

165 (iii) pay a daily tax of 20 per cent on gross gaming revenues; provided that said daily tax  
166 shall be remitted to the commission by a gaming licensee the day following each day of  
167 wagering;

168 (iv) not offer any online game in conflict with the Massachusetts lottery;

169 (v) limit the games offered, odds, and prizes to those that are offered in a category 1 or  
170 category 2 license;

171 (vi) require all persons be not less than 21 years to place wagers or collect winnings;

172 (vii) require all persons be physically located within the confines of Massachusetts to  
173 place wagers or collect winnings, unless said person is eligible to place wagers and collect  
174 winnings pursuant to a legislatively approved reciprocal state agreement provided for in section  
175 (d);

176 (viii) include on every internet screen a prominent display for persons to learn about  
177 gaming addiction, problem gaming, how to identify it, and resources to seek help.

178 (d) The commission may negotiate reciprocal internet gaming agreements with  
179 other state governments; provided, however, that no agreement shall be finalized unless  
180 approved by a majority of each branch of the general court.

181 (e) The commission shall deposit all fees and taxes collected pursuant to this  
182 section into the General Fund.

183 SECTION 16. Section 59 of chapter 23K of the General Laws, as inserted by chapter 194 of  
184 the acts of 2011, is hereby amended by striking clause (2) and inserting in place thereof the  
185 following clause:-

186 (2) 100 per cent of the revenue received from a category 1 licensee shall be transferred as  
187 follows:

188 (A) 44.5 per cent to the Transportation Infrastructure and Development Fund established in  
189 section 62; provided, however that moneys received pursuant to section 55 of chapter 23K shall  
190 be transferred to the 2009 Transportation Reform Fund;

191 (B) 44.5 per cent to the to the Education Fund established in section 64;

192 (C) 7.5 per cent to the Community Mitigation Fund established in section 61;

193 (D) 6 per cent to the Public Health Trust Fund established in section 58.

194 SECTION 17. Chapter 90 of the General Laws is hereby amended by adding the following  
195 section:-

196 SECTION 62. (a)The secretary of transportation, in consultation with the registrar, the director  
197 of consumer affairs and business regulation and the secretary of administration, shall conduct an  
198 auction or sale for the lease of not more than 300 state taxicab licenses; provided however that  
199 not more than 60 state taxicab licenses shall be leased in any year. The annual lease price shall  
200 not be greater than \$50,000 and the lease payments shall not last beyond 5 years.

201 (b) The secretary shall promulgate regulations for the implementation,  
202 administration and enforcement of this section including, without limitation, regulations that:

203 (1) prescribe the method and form of application which an applicant for licensure shall  
204 follow and complete before consideration;

205 (2) prescribe the information to be furnished by an applicant or licensee;

206 (3) require all licensees to operate with drivers licensed by a city or town as provided for  
207 by the city or town and chapter 159A;

208 (4) require all licensees to treat every licensed driver as an employee under chapter 149;

209 (5) require all licensees to maintain a policy of liability insurance that insures the safety  
210 of passengers, including but not limited to the amount or limit of at least one hundred thousand  
211 dollars on account of injury to or death of any one person, and, subject to the limits as respects  
212 injury to or death of one person; at least three hundred thousand dollars on account of any one  
213 accident resulting in injury to or death of more than one person;

214 (6) allow holders of state taxicab licenses to pick up and drop off passengers in multiple  
215 cities or towns in the commonwealth;

216 (7) provide for minimum standards of vehicle fuel efficiency and encourage the  
217 applications of persons who will place the license in alternative fuel vehicles or hybrid vehicles;

218 (7) encourage the applications of minority, women owned, and veteran persons;

219 (8) encourage the applications of applicants who will place the license in a vehicle that is  
220 equipped with a lift, ramp, or any other device, arrangement or alteration, capable of transporting  
221 persons with physical disabilities;

222 (9) require state taxicab licensees to pay an annual fee;

223 (10) allow for the removal of a state taxicab license from any holder for failure to comply  
224 with the laws of the commonwealth and the regulations adopted by the department;

225 (11) limit any holder of a state taxicab license to less than 4 state taxicab licenses;  
226 provided, however, that a holder may have 4 or more licenses if the department does not receive  
227 sufficient competition and deems it in the best interest of the commonwealth for said holder to  
228 maintain 4 or more licenses

229 (12) address regional priorities and equity in the state taxicab market.

230 (c) The department shall deposit all moneys received pursuant to this section in  
231 the general fund; provided, however, that 10 per cent of moneys received shall be distributed to  
232 the city or town of the principal place of business of the state taxicab license, as determined by  
233 regulations established by the department.

234 SECTION 18. Said section 2ZZZ of said chapter 29, as so appearing, is hereby further amended  
235 by striking out subsection (c) and inserting in place thereof the following subsection:-

236 (c) In addition to those revenues credited to the fund under subsection (a) there shall be  
237 credited to the fund all monies received by the commonwealth from the receipts from sales of  
238 motor vehicles under sections 3, 25 and 26 of chapter 64H and all monies received by the  
239 commonwealth on the sales price of purchases of motor vehicles under sections 4, 26 and 27 of

240 chapter 64I, from the taxes imposed under said chapters 64H and 64I as excises upon the sale  
241 and use at retail of motor vehicles and upon the storage, use or other consumption of motor  
242 vehicles, including interest thereon or penalties; provided however, such amount shall not  
243 include any portion of the taxes that constitute special receipts within the meaning of subsection  
244 (b1/2) of section 10 of chapter 152 of the acts of 1997. The amount credited to the fund under  
245 this subsection shall be net of the dedicated sales tax revenue amount transferred to the  
246 Massachusetts Bay Transportation Authority State and Local Contribution Fund under section  
247 35T of chapter 10 and to the School Modernization and Reconstruction Trust Fund under section  
248 35BB of chapter 10.

249 SECTION 19. Section 27 of chapter 149 of the General Laws, as appearing in the 2010 Official  
250 Edition, is hereby amended by inserting after the first paragraph the following paragraph:-

251 The commissioner shall provide information on the department's website that details the current  
252 prevailing wage rates, the methodology by which the rates are determined, and any actions that  
253 have been taken within the last 12 months to modify one or more rates. The commissioner shall  
254 conduct at least 2 public hearing per year, in different geographic areas, on issues relating to the  
255 prevailing wage law, notice of which shall be promulgated as extensively as possible, and  
256 specifically provided to the municipalities and other political subdivisions of the commonwealth,  
257 and to the extent possible, organizations representing employers engaged in public projects and  
258 organizations representing organized labor in the commonwealth.

259 SECTION 20. Chapter 161A of the General Laws, as appearing in the 2010 Official Edition, is  
260 hereby amended by inserting after section 3 the following section:-

261 Section 3A. The department shall expend no funds on the planning, design or construction of a  
262 project extending the geographic service area covered by the department, including but not  
263 limited to the addition of new line service through the creation of a new line, extension of a  
264 current line, or restoration of a line not currently in use, at any time the department or authority  
265 improperly classifies greater than 10 per cent of the salaries and benefits of its employees in the  
266 department's capital expenditures, as prohibited by section 15 of chapter 6C.

267 SECTION 21. Section 10 of said chapter 161A, as so appearing, is hereby amended by inserting  
268 after the word "chapter", in line 4, the following words:- ; provided, however, that notification of  
269 any formal communications attempting to secure federal assistance, together with the contents of  
270 said communications, are simultaneously transmitted to the house and senate committees on  
271 ways and means

272 SECTION 22. Said section 10 of said chapter 161A, as so appearing, is hereby further amended  
273 by inserting at the end thereof the following sentence:- The chairman of the authority shall issue  
274 a quarterly report on communications with the federal government in furtherance of this section.  
275 Said report shall include, but not be limited to, any actions by the authority committing or  
276 proposing to commit the state to provide financial assistance and shall be submitted to the house  
277 and senate committees on ways and means."

278 SECTION 23. The first paragraph of Section 20 of Chapter 161A of the General Laws, as  
279 appearing in the 2010 Official Edition, is hereby amended by adding the following sentence:-  
280 The secretary shall make the preliminary and final itemized budget available on the department's  
281 website.

282 SECTION 24. (a) Notwithstanding any general or special law to the contrary, the Massachusetts  
283 Department of Transportation, in this section called the department, shall generate sufficient  
284 revenue to meet the following benchmarks: (1) in fiscal year 2014, the department shall generate  
285 48 per cent of the department's operating budget; (2) in fiscal year 2015, the department shall  
286 generate 49 per cent of the department's operating budget; (3) in fiscal year 2016, the department  
287 shall contribute 51 per cent of the department's operating budget; (4) in fiscal year 2017, the  
288 department shall contribute 53 per cent of the department's operating budget; and (5) in fiscal  
289 year 2018, the department shall contribute 54 per cent of the department's operating budget.  
290 The salary, benefits, or level of compensation of any department employee shall not be increased  
291 if the department is not exceeding the benchmarks provided for in this section.

292 (b) The benchmarks in subsection (a) may be achieved through savings to the department's  
293 operating budget; provided, that the department shall submit a preliminary report of savings to  
294 the operating budget by October 1 of each fiscal year and a final report of savings to the  
295 operating budget by January 1 of each fiscal year. The preliminary and final savings reports  
296 shall be made available on the department's website and submitted to the clerks of the house and  
297 the senate, to the house and senate committees on ways and means and the joint committee on  
298 transportation.

299 (c) The revenue generated to meet the benchmarks in subsection (a) may be derived from: (1)  
300 fees collected by the registrar of motor vehicles under section 34 of chapter 90 of the General  
301 Laws; (2) funds contributed to the Motor Vehicle Inspection Trust Fund under section 61 of  
302 chapter 10; (3) funds contributed to the Massachusetts Transportation Trust Fund under section 4  
303 of chapter 6C; and (4) any other funds directly collected by the department.

304 SECTION 25. (a) Notwithstanding any general or special law to the contrary, the Massachusetts  
305 Bay Transportation Authority, in this section called the authority, shall generate sufficient  
306 revenue to meet the following benchmarks: (1) in fiscal year 2014, the authority shall generate  
307 33 per cent of the authority's operating budget; (2) in fiscal year 2015, the authority shall  
308 contribute 34 per cent of the authority's operating budget; (3) in fiscal year 2016, the authority  
309 shall contribute 35 per cent of the authority's operating budget; (4) in fiscal year 2017, the  
310 authority shall contribute 36per cent of the authority's operating budget; and (5) in fiscal year  
311 2018, the authority shall contribute 38 per cent of the authority's operating budget. The salary,  
312 benefits, or level of compensation of any Authority employee shall not be increased if the  
313 Authority is not exceeding the benchmarks provided for in this section.

314 (b) The benchmarks in subsection (a) may be achieved through savings to the authority's  
315 operating budget; provided that, the authority shall submit a preliminary report of savings to the  
316 operating budget by October 1 of each fiscal year and a final report of savings to the operating  
317 budget by January 1 of each fiscal year. The savings reports shall be displayed on the authority's  
318 website and submitted to the house and senate committees on ways and means and the joint  
319 committee on transportation.

320 (c) The revenue generated to meet the benchmarks in subsection (a) may be derived from any  
321 funds collected by the authority through fees and fares and any other funds directly collected by  
322 the authority; provided, however, such revenue shall not include funds contributed to the  
323 Massachusetts Bay Transportation Authority State and Local Contribution Fund under section  
324 35T of chapter 10 of the General Laws.



325 SECTION 26. (a) The department shall use the revenues generated in this act to comply with the  
326 second sentence of section 15 of chapter 6C of the General Laws requiring the salaries and  
327 benefits of employees of the department to be classified and funded as operating expenditures.  
328 The department shall comply with said section 15 on or before June 30, 2018.

329 (b) The secretary of transportation, in consultation with the secretary of administration and  
330 finance, shall file a report regarding the department's compliance with the second sentence of  
331 said section 15 of said chapter 6C on or before August 1, 2013. The report shall include, but not  
332 be limited to: (1) the number of employees with salaries funded by capital expenditures in fiscal  
333 year 2013; (2) the total cost of employee salaries charged to capital expenditures in fiscal year  
334 2013; and (3) the number of employees and total cost of employee salaries that the department  
335 estimates will be moved from capital expenditures to operating expenditures in fiscal years 2014,  
336 2015 and 2016 and 2017. The report shall be filed with the joint committee on transportation,  
337 the house and senate committees on bonding, capital expenditures and state assets and the house  
338 and senate committees on ways and means.

339 SECTION 27. Notwithstanding any general or special law to the contrary, each regional transit  
340 authority (RTA) established under chapter 161B of the General Laws shall develop a  
341 comprehensive regional transit plan in consultation with the appropriate regional planning  
342 agency, the department of transportation, local employers and the business associations, labor  
343 organizations, and transit authority riders. The regional transit plan shall include but not be  
344 limited to; (1) a comprehensive assessment of transit services; (2) a thorough examination of the  
345 ridership trends for each line and service provided by the RTA; (3) a performance analysis of  
346 existing services; (4) the development and evaluation of alternative service scenarios; (5) the  
347 development of a recommendation to better align service with local and regional demand; (6) the

348 commonwealth's environmental policies; (7) fare rates and collection methods; (8) the region's  
349 job creation goals and employment needs; and (9) a determination of whether the RTA's service  
350 is deployed in the most effective way possible to accommodate the transit needs of the region's  
351 workforce. The development of the plan shall include public hearings in different regions of the  
352 commonwealth and the opportunity to comment on a draft report. The final report shall be filed  
353 with the department of transportation and made available on the department's website and the  
354 website of the appropriate RTA on or before June 30, 2014.

355 SECTION 28. There is hereby established a Prevailing Wage Commission, the purpose of which  
356 shall be to determine the effectiveness, practicality and usefulness in establishing fair wage rates  
357 of Massachusetts Prevailing Wage Law, so-called, as contained in Chapters 149, 5, 71, and 121B  
358 of the general laws. The commission shall consider the impact of the prevailing wage on the cost  
359 of road, bridges and rail projects for which they are utilized. Said commission shall consist of 5  
360 members: 1 of whom shall be the secretary of transportation or a designee; 1 of whom shall be  
361 the secretary of labor and workforce development or a designee; 1 of whom shall be appointed  
362 from the Massachusetts municipal association; 1 of whom shall be appointed by an organization  
363 representing employees not engaged in organized labor, and 1 of whom shall be appointed from  
364 organization representing organized labor in the commonwealth. The commission shall hold not  
365 less than 1 public hearing. Said commission shall report to the general court the results of its  
366 investigation and study, and its recommendations, if any, together with drafts of legislation  
367 necessary to carry such recommendations into effect, by filing the report with the clerk of the  
368 house of representatives and the clerk of the senate, the joint committee on labor and workforce  
369 development and the joint committee on transportation on or before September 1, 2013.

370 SECTION 29. Notwithstanding any general or special law to the contrary, no awarding authority  
371 as defined by section 39 of chapter 3 of the General Laws, shall require or prohibit bidders,  
372 contractors, or subcontractors to enter into or adhere to agreements with one or more labor  
373 organizations, on the same or related projects, or discriminate against bidders, contractors,  
374 subcontractors, or operators for becoming or refusing to become or remain signatories or  
375 otherwise to adhere to agreements with one or more labor organizations, on the same or other  
376 related public works projects. The use of such agreements requiring labor organization  
377 participation shall be reserved exclusively for such situations when no other labor source was  
378 available.

379 SECTION 30. Notwithstanding any general or special law to the contrary, the director of the  
380 internal special audit unit shall conduct a comprehensive investigation of the financial impact of  
381 chapter 25 of the acts of 2009. The investigation shall include a review of total savings to date,  
382 anticipated future savings, an analysis of how the savings compare to projected savings at the  
383 time of the passage of the act, and recommendations to increase future savings and efficiencies.  
384 The director shall publish his findings on the department's website and submit an electronic copy  
385 of the report to the clerks of the house and the senate, the house and senate committees on ways  
386 and means, and the joint committee of transportation.

387 SECTION 31. Section 140 of chapter 25 of the acts of 2009 is hereby amended by inserting, in  
388 the first paragraph, after the words "expiration date" the following: - "of the initial term" .

389 SECTION 32. The attorney general shall investigate and issue a report on federal laws or other  
390 legal commitments binding upon the Massachusetts Bay Transportation Authority resulting in  
391 proposed or contemplated service expansion and the feasibility and consequences of the state

392 challenging or defending a decision not to expand. The report shall include an analysis of legally  
393 or contractually obligated service expansion, including but not limited to, the specific source of  
394 the obligation, the legal authority demanding fulfillment of the expansion, legal defenses that  
395 could reduce or eliminate the obligations, the impact of the decision on January 25, 2011 in  
396 Arborway v. Massachusetts Executive Office of Transportation, and the financial burdens of  
397 breaching any potential obligations if an obligation exists. The report and recommendations  
398 shall be filed electronically with the clerks of the house and the senate, the house and senate  
399 committees on ways and means and with the joint committee on transportation not later than  
400 August 31, 2013.

401 SECTION 33. Notwithstanding any general or special law to the contrary, the Massachusetts  
402 Bay Transportation Authority shall issue a request for proposals from business, civic, and non-  
403 profit entities to enter into agreements for sponsorship rights of Authority assets and stations.

404 SECTION 34. (a) Notwithstanding any general or special law to the contrary, the department of  
405 revenue shall develop and implement a tax amnesty program in accordance with the provisions  
406 of this section to be effective for a period not to exceed 3 consecutive calendar months between  
407 July 1, 2013 and June 30, 2014.

408 (b) The tax amnesty program shall be limited to the following taxpayers:

409 (i) taxpayers who receive written notice from the department that they are eligible for  
410 participation in the tax amnesty program with the following existing business tax liabilities:  
411 sales/use tax, sales tax on telecommunications services, meals tax, meals tax local option,  
412 materialman sales tax, withholding income, performer withholding, pass-through entity  
413 withholding, lottery annuity withholding, room occupancy excise, room occupancy excise local

414 option, convention center financing fees on room occupancy in Boston, Cambridge, Chicopee,  
415 Springfield, West Springfield, and Worcester, convention center financing surcharge for  
416 sightseeing tours, convention center financing surcharge on vehicle rentals in Boston, convention  
417 center financing surcharge on parking in Boston, Springfield, and Worcester, deeds excise,  
418 cigarette excise, cigars and smoking tobacco excise, club alcohol beverage excise, gasoline  
419 excise, special fuels excise, special fuels excise local option, and boat/recreational vehicles sales  
420 tax; or

421 (ii) taxpayers who receive written notice from the department that they are eligible for  
422 participation in the tax amnesty program with existing Part B taxable income liabilities

423 (c) The tax amnesty program shall apply to taxes for which the department has issued a proposed  
424 assessment, notice of assessment, bill, notice or demand for payment on or after July 1, 2006,  
425 and before January 1, 2013, or to taxes that became due on or after 1, 2006, and before January  
426 1, 2013.

427 (d) (i) The commissioner's authority to waive penalties during the amnesty period shall not apply  
428 to any taxpayer who, before the start date of the amnesty program selected by the commissioner,  
429 was the subject of a tax-related criminal investigation or prosecution. The amnesty program shall  
430 not authorize the waiver of less than 10 per cent of the interest or more than 30 per cent of the  
431 interest. The commissioner may offer tax amnesty to those taxpayers who have either an unpaid  
432 self-assessed liability or who have been assessed a tax liability, whether before or after the filing  
433 of a return, of which the assessed liability remains unpaid.

434 (ii) A taxpayer who delivers or discloses any false or fraudulent application, document, return, or  
435 other statement to the department in connection with an amnesty application shall be ineligible

436 for amnesty and shall be subject to the fraud penalty under present law, including under section  
437 11A of chapter 62B of the General Laws, or a penalty of \$10,000, whichever is greater.

438 (e) To the extent that a taxpayer within the scope of the amnesty program as determined by the  
439 commissioner and wishing to participate in the amnesty program has postponed the payment of  
440 an assessment of tax, interest and penalty under the authority of subsection (e) of section 32 of  
441 chapter 62C of the General Laws, the taxpayer shall waive in writing all rights under said  
442 subsection (e) of said section 32 of said chapter 62C further delay the payment of the tax and  
443 applicable interest portions of the assessment. The tax and applicable interest portions of the  
444 assessment shall be payable in full from the date of the commissioner's notice of assessment.  
445 Upon payment by the taxpayer of the tax and interest of the outstanding assessment, the  
446 commissioner shall waive all penalties associated with that assessment. The taxpayer and the  
447 commissioner shall then proceed with all administrative appeal rights that the taxpayer wishes to  
448 pursue with respect to the assessment.

449 (f) Amnesty shall not apply to those penalties which the commissioner would not have the sole  
450 authority to waive including, but not limited to, fuel taxes administered under the International  
451 Fuel Tax Agreement or under the local option portions of taxes or excises collected for the  
452 benefit of cities, towns or state governmental authorities.

453 (g) The commissioner shall maintain records of the amnesty provided under this section  
454 including, but not limited to: (i) the number of taxpayers provided with amnesty; (ii) the types of  
455 tax liability for which amnesty was provided and, for each type of liability, the amount of tax  
456 liability collected and the amount of penalties foregone by virtue of the amnesty program; and  
457 (iii) the total outstanding tax liability for amnesty-eligible taxpayers at the conclusion of the tax

458 amnesty program after the collection of all funds under this section. The commissioner shall file  
459 a report detailing such information with the clerks of the house of representatives and the senate,  
460 the joint committee on revenue, the house and senate committees on ways and means, the  
461 minority leader of the house and the minority leader of the senate not later than September 1,  
462 2014; provided, however, that such report shall not contain information sufficient to identify an  
463 individual taxpayer or the amnesty that an individual taxpayer was provided under this section.

464 (h) The department shall publicize the tax amnesty program in order to maximize the public  
465 awareness of and participation in the program.

466 (i) Taxpayers electing to participate in the amnesty program who have paid under protest and  
467 filed suit shall agree that upon approval of their amnesty application, the department shall release  
468 their payment from escrow and apply it in accordance with the grant of amnesty.

469 (j) Amnesty shall only be granted for eligible taxes to eligible taxpayers, as determined by the  
470 department, who apply for amnesty during the amnesty period on forms prescribed by the  
471 department and who pay all of the tax, fees and costs, if applicable. If the amnesty application is  
472 approved, the commissioner shall waive the appropriate interest and all of the penalties  
473 associated with the tax periods to which amnesty is applied. No installment agreements will be  
474 entered into for tax periods that are approved for amnesty.

475 (k) The department may adopt regulations and provide notice that a cost of collection penalty  
476 may be imposed after the expiration of the tax amnesty period for any deficiency assessed for  
477 any taxable period due on or after July 1, 2006, and ending before January 1, 2014. This penalty  
478 shall be in addition to all other applicable penalties, fees, or costs.

479 SECTION 35. Notwithstanding any general or special law to the contrary, the Massachusetts  
480 Bay Transportation Authority shall, as mandated by section 14 of chapter 132 of the acts of  
481 2012, issue a report on revenues collected through the use of sponsorship agreements. The report  
482 shall include, but not be limited to, an analysis of revenues collected, offers to sponsor which  
483 have been declined and attempts to increase and promote sponsorship opportunities. The report  
484 and recommendations shall be filed with the clerks of the house of representatives and the senate  
485 and to the house and senate committees on ways and means and the joint committee on  
486 transportation on or before August 30, 2013.

487 SECTION 36. Notwithstanding any general or special law to the contrary, the secretary of  
488 transportation shall issue a 5 year plan, as provided for in section 11 of chapter 6C, not less than  
489 180 days after the passage of this act. Said plan shall prioritize projects to provide for the  
490 reduction in the number of structurally deficient bridges, to reduce congestion attributable to  
491 disrepair, to improve urban and rural primary pavement conditions, to improve interstate  
492 pavement conditions, to increase maintenance disbursements per mile to the level necessary to  
493 achieve and maintain a state of good repair, to move bus and transit assets into a state of good  
494 repair, to improve track and signalization conditions, and to otherwise eliminate the backlog on  
495 transit, road, and bridge projects. The plan shall not include any capital expansion projects and  
496 shall be published as provided for in section 11 of chapter 6C.

497 SECTION 37. There shall be established and set up on the books of the commonwealth a fund  
498 to be known as the 2009 Transportation Reform Savings Fund. The fund shall consist of monies  
499 transferred from the Gaming Revenue Fund, monies credited as savings resulting from chapter  
500 25 of the acts of 2009 as certified by the State Auditor and all other monies credited or  
501 transferred to the fund from any other fund or source and proceeds from the investment of such



502 funds. The secretary of transportation shall be the trustee of this fund; provided, however, that no  
503 funds shall be expended until road, transit, and bridge backlogs are eliminated, transportation  
504 assets are in a state of good repair, and the secretary of administration and finance has provided  
505 written approval annually of a proposed spending plan; and provided further, however, that the  
506 director of the internal special audit unit shall annually audit the savings resulting from chapter  
507 25 of the acts of 2009, documenting the quality, efficiency and the integrity of the department's  
508 implementation of the act and providing the state auditor a report of the yearly savings it  
509 achieved as a result of the act.

510 SECTION 38. Notwithstanding any general or special law to the contrary, the Massachusetts  
511 Bay Transportation Authority shall create a pilot program at 3 high volume parking station  
512 facilities dedicating not more than 10 per cent of the available parking to customers willing to  
513 pay an increased premium for a reserved parking spot that is guaranteed to be available to them  
514 if they arrive at the spot before a certain hour, as determined by the Authority.

515 SECTION 39. Notwithstanding any general or special law to the contrary, the Massachusetts  
516 Bay Transportation Authority shall issue a request for proposals from business, civic, and non-  
517 profit entities to enter into sponsorship agreements for providing transportation services beyond  
518 the current hours of operation.