

11 7002-8007 For matching grants to enable institutions of higher education, including
12 state and municipal colleges and universities, to participate in and receive federal funding from
13 the National Network for Manufacturing Innovation..... \$71,000,000

14 7002-8008 For a program to be administered by the Massachusetts Development
15 Finance Agency for site assembly, site assessment, predevelopment permitting and other
16 predevelopment and marketing activities that enhance a site’s readiness for commercial,
17 industrial or mixed-use development; provided, that a portion of the funds shall be used to
18 facilitate the expansion or replication of successful industrial parks; and provided further, that a
19 portion of the funds shall be used to support the revitalization of downtown
20 centers..... \$15,000,000

21 7002-8009 For a program to be administered by the Massachusetts Development
22 Finance Agency: (i) to make grants to private property owners, nonprofit entrepreneur support
23 organizations and business operators; (ii) to make grants and loans to municipalities for design,
24 construction and improvement of buildings and for equipment to spur innovation and
25 entrepreneurship across the commonwealth including, but not limited to, co-working spaces,
26 innovation centers, maker spaces, post-incubation start-ups and artist spaces; provided, that
27 \$200,000 shall be expended to DevelopSpringfield Corporation for the construction and
28 expansion of the Springfield Innovation Center in the city of Springfield..... \$15,200,000

29 7002-8011 For the Transformative Development Fund established in section 46 of
30 chapter 23G of the General Laws \$45,000,000

31 7002-8012 For the Scientific and Technology Research and Development Matching
32 Grant Fund established in section 4G of chapter 40J of the General Laws\$15,000,000

33 7002-8013 For the Advanced Manufacturing, Technology and Hospitality Training
34 Trust Fund established in section 20000 of chapter 29 of the General Laws.....\$30,000,000

35 7002-8014 For the Massachusetts Food Trust Program established in section 65 of
36 chapter 23A of the General Laws; provided, that \$250,000 shall be expended to the Franklin
37 County Community Development Corporation for costs associated with the expansion of the
38 Western Massachusetts Food Processing Center..... \$6,250,000

39 7002-8016 For the funding of the Designated Port Area Fund established in section 16G
40 of chapter 6A of the General Laws toward costs incurred or arising out of the design,
41 construction, repair, renovation, rehabilitation or other capital improvements within designated
42 port areas located outside Boston harbor.....\$25,000,000

43 7002-8017 For the Massachusetts Technology Park Corporation established in section 3
44 of chapter 40J of the General Laws and doing business as the Massachusetts Technology
45 Collaborative, to create a cybersecurity and data analytics technology development and training
46 center of excellence pursuant to section 107 \$4,500,000

47 7002-8018 For public infrastructure grants to municipalities and other public
48 instrumentalities for design, construction, building, land acquisition, rehabilitation, repair and
49 other improvements to publicly-owned infrastructure; provided, that \$350,000 shall be expended
50 for the acquisition, design, engineering and construction of the Riverwalk along the Sudbury
51 river in the town of Ashland; provided further, that \$500,000 shall be expended for infrastructure
52 improvements in the Town of Holbrook to support economic development in the town center
53 area and improve access to the regional commuter rail station; provided further, that \$150,000
54 shall be expended for improvements to the downtown area in the town of Framingham to

55 enhance the pedestrian access to public and private facilities including train and bus stations;
56 provided further, that \$375,000 shall be expended for the design, permitting and construction of
57 Americans with Disabilities Act compliance work, including the construction of an elevator to
58 the upper floor theater spaces in town hall in the town of Royalston; provided that \$500,000 shall
59 be expended for the restoration, rehabilitation and renovation of the Lowell Memorial
60 Auditorium in order to ensure compliance with the Americans with Disabilities Act in the city of
61 Lowell; provided further, that \$463,665 shall be expended for the relocation and rehabilitation of
62 Stearns Tavern in the city of Worcester; provided further, that \$250,000 shall be expended for
63 design and construction of the Watertown-Cambridge greenway project in the city known as the
64 town of Watertown and the city of Cambridge; provided further, that \$400,000 shall be expended
65 for handicapped accessibility improvements and crosswalks to Centre street at Rambler road,
66 Westchester road and Whitcomb avenue in the Jamaica Plain section of the city of Boston;
67 provided further, that \$100,000 shall be expended for repairs to park pathways and entrances to
68 Franklin Park in the city of Boston; provided further, that \$125,000 shall be expended to make
69 structural improvements and repairs at the Academy of Music in the town of Northampton;
70 provided, further, that not less than \$300,000 shall expended for the economic redevelopment of
71 King Phillip Mills in the city of Fall River including, but not limited to, environmental
72 remediation, preparation and site cleanup; provided further, that not less than \$250,000 shall be
73 expended for a regional indoor ice rink and recreation center located in the town of Norwood;
74 provided further, that not less than \$250,000 shall be expended for facility improvements to the
75 Alexander S. Bajko Memorial Rink in the Hyde Park section of the city of Boston ; provided
76 further, that \$200,000 shall be expended for the design and construction of the Halifax Council
77 on Aging building ; provided further, that \$300,000 shall be expended for the design and

78 construction of the expansion of the Brockton Council on Aging Senior Center ; provided
79 further, that \$300,000 shall be expended to the Central Massachusetts Center for Business and
80 Enterprise, Inc. to support infrastructure improvements at a higher learning institution within the
81 Blackstone Valley ; provided further, that not less than \$250,000 shall be expended for the
82 creation, design and construction of a roadway and further development at the former Medfield
83 State Hospital property in the town of Medfield; provided further, that the further development
84 shall prioritize adaptive recreational activities, inclusion and accessibility for those with physical,
85 mental and emotional disabilities ; provided further, that not less than \$236,335 shall be
86 expended for the sanitary sewer capacity improvement project in the town of Northborough ;
87 provided further, that not less than \$250,000 shall be expended for repairs, enhancements and
88 improved pedestrian access in the city of Melrose downtown business and historic district;
89 rovided further, that \$250,000 shall be expended for design and construction of playing fields
90 and public recreation space at the Beachmont School in the city of Revere ; provided further, that
91 \$250,000 shall be expended for road, safety, sidewalk and aesthetic improvements at or near the
92 intersection of Neponset Valley parkway and Brush Hill road in the town of Milton ; provided
93 further, that \$500,000 shall be expended for improvements to the Main street traffic rotary in the
94 downtown area in the town of Hudson to improve and enhance access to the area ; provided
95 further, that not less than \$250,000 shall be expended to establish a facade improvement program
96 for the city of Malden ; provided further, that \$250,000 shall be expended to the town of Milton
97 to promote economic development or recreational opportunities at or near the Town Landing at
98 or near the Neponset River and Wharf Street in the town of Milton provided further, that
99 \$200,000 shall be expended for a signage and wayfinding program in the town of Chelmsford as
100 part of a project improving the pedestrian, bicycle and public parking areas, and multi-use

101 pathways in Chelmsford center in the town of Chelmsford ; provided further, that not less than
102 \$500,000 shall be expended for the Miracle League of Western Massachusetts, Inc. for the
103 renovation and construction of recreational facilities ; provided further, that \$250,000 shall be
104 expended for the engineering cost of replacing the West Park Street Bridge in the town of Lee ;
105 provided further, that not less than \$300,000 shall be expended for the sampling and permitting
106 of the dredging of Plymouth harbor in the town Plymouth ; provided further, that not less than
107 \$250,000 shall be expended for the design and development of a small business incubator at the
108 site of the former Winthrop Middle School in the town of Winthrop ; provided further, that
109 \$100,000 shall be expended for the design and architectural costs for a building at the Blossom
110 Street Extension ferry terminal location in the city of Lynn ; provided further, that \$400,000 shall
111 be expended for the cost or reimbursement of cost for the city of Lynn’s share of the feasibility
112 study and design and construction for the dredging of Lynn harbor in the city of Lynn ; provided
113 further, that \$250,000 shall be expended for capital improvements in the city of Westfield in
114 celebration of its three hundred and fiftieth anniversary ; provided further, that not less than
115 \$150,000 shall be expended for a feasibility study to improve parking in Falmouth village in the
116 town of Falmouth ; provided further, that \$200,000 shall be expended for transportation
117 improvements along the Arsenal street corridor in the city known as the town of Watertown;
118 provided further, that \$300,000 shall be expended for a façade improvement program for
119 Watertown square and Coolidge square in the city known as the town of Watertown ; provided
120 further, that \$200,000 shall be expended to Historic Newton, Inc. for a plaque to commemorate
121 George Washington’s passage through Newton corner and other historic improvements ;
122 provided further, that \$250,000 shall be expended for design and reconstruction of traffic signals
123 at the intersections of Mystic avenue and Main street, Main street and South street and Main

124 street and the westbound off ramp of the Mystic Valley parkway, state highway route 16, in the
125 city of Medford ; provided further, that \$300,000 shall be expended for capital improvements to
126 the Coolidge Corner branch of the Brookline public library ; provided further, that not less than
127 \$250,000 shall be expended for upgrades to the Swan Street park tot lot in the city of Everett;
128 provided further, that the Food Allergy Science Initiative shall be eligible to receive matching
129 grant funds for research and outreach on food allergies ; provided further, that not less than
130 \$250,000 shall be expended for the replacement of sidewalks on Hawthorne street from Congress
131 avenue to Marginal street in the city of Chelsea ; provided further, that not less than \$200,000
132 shall expended for environmental remediation, preparation and site cleanup of the former police
133 station on Bedford Street in the city of Fall River to support economic development in the Bank
134 Street Neighborhood Association/downtown area ; provided further, that \$250,000 shall be
135 expended to rehabilitate, finish or expand facilities related to the Center for the Arts in the town
136 of Natick ; provided further, that \$200,000 be expended for critical infrastructure improvements
137 in the city of Fitchburg in order to support economic development on Main street and Airport
138 road by installing access to high speed internet ; provided further, that not less than \$250,000
139 shall be expended for repairs to the carriage house at Lynch park in the city of Beverly ; provided
140 further, that not more than \$200,000 shall be expended to expand the current park and ride
141 facility at exit 6 off United States highway route 6 in the city known as the town of Barnstable or
142 to build a new park and ride facility in the city known as the town of Barnstable ; provided
143 further, that \$250,000 shall be expended to the town of Plainville for public safety improvements
144 ; provided further, that \$300,000 shall be expended for the acquisition of property on rear Main
145 street in the city of Gardner ; provided further, that \$500,000 shall be expended for a dredging
146 project and to improve, manage and protect the water quality of Lake Wickaboag in the town of

147 West Brookfield ; provided further, that not less than \$300,000 be provided to the county of
148 Barnstable for the design, engineering, installation, piloting and assessment of the nitrogen
149 removal capabilities of soil based innovative Title V septic systems developed by the Barnstable
150 County Health Department to meet the objectives of an approved 208 region-wide water quality
151 plan ; provided further, that \$500,000 be expended for a grant program to be administered by the
152 Massachusetts office of business development to assist minority-owned businesses, women-
153 owned businesses and veteran-owned businesses with capital and infrastructure improvements
154 aimed at growing and expanding their business capacity ; provided further, that \$250,000 shall
155 be expended to the town of Hingham to finance structural improvements and expansions to the
156 state highway route 3A rotary ; provided further, that not less than \$250,000 shall be expended
157 for infrastructure improvements at Attleboro High School for the expansion of the career and
158 technical education department ; provided further, that not less than \$250,000 shall be expended
159 for a children’s museum or other economic redevelopment at the city-owned property located at
160 2-12 Washington Street in the city of Peabody ; provided further, that not less than \$200,000
161 shall be expended for development along the state highway route 133 corridor in the town of
162 Andover ; provided further, that not less than \$150,000 shall be expended for sidewalks on state
163 highway route 38 in the town of Dracut , provided further, that not less than \$150,000 shall be
164 expended for road and sidewalk construction and improvements along Main street in the town of
165 Tewksbury ; provided further, that not less than \$500,000 shall be expended for design and other
166 related services for corridor improvements and related work on Broadway, state highway route
167 138, from Taunton Green northerly to Purchase street in the city of Taunton ; provided further,
168 that not less than \$250,000 shall be expended for sidewalks and bicycle paths in the town of
169 Blackstone ; provided further, that not less than \$250,000 shall be expended for infrastructure

170 improvements at Oxford Crossing in the town of Oxford ; provided further, that \$300,000 shall
 171 be expended for downtown improvements including, but not limited to, the planning and design
 172 of a public safety facility in the town of Ipswich ; provided further, that \$200,000 shall be
 173 expended for downtown improvements including, but not limited to, the planning and design of a
 174 public safety facility in the town of Essex ; provided further, that \$250,000 shall be expended to
 175 the town of Marshfield to finance construction, renovations and new developments to the Brant
 176 Rock esplanade for increased tourist accessibility and flood management; provided further, that
 177 not less than \$300,000 shall be expended for the study and design of a full service consolidated
 178 campus for Bristol Community College located in the downtown area of the city of New Bedford
 179 to fulfill economic development and workforce training demands in the economy of the south
 180 coast of the commonwealth ; provided further, that not less than \$200,000 shall be used to
 181 facilitate commercial, industrial or mixed-use development of waterfront sites in the city of New
 182 Bedford; and provided further, that a waterfront site shall be a Phase IV site that is subject to an
 183 enforceable activity and use limitation submitted after June 1, 2012 in accordance with the
 184 Massachusetts Contingency Plan, 310 CMR 40.00..... \$17,650,000

185 7002-8021 For the Brownfields Redevelopment Fund established by section 29A of
 186 chapter 23G of the General Laws \$45,000,000

187 SECTION 2B.

188 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

189 Department of Housing and Community Development

190 7004-8016 For the Smart Growth Housing Trust Fund established by section 35AA of
 191 chapter 10 of the General Laws..... \$10,000,000

192 7004-8018 For a Workforce Housing Production Trust Fund, which shall support a
193 program administered by the secretary of housing and economic development for the benefit of
194 projects that are eligible for certification under section 4 of chapter 40V and qualify for the
195 Massachusetts historic rehabilitation tax credit under section 38R of chapter 63 of the General
196 Laws; provided, however, that dispensed funds may be issued up to an amount of the project's
197 full eligibility under said chapter 40V and said section 38R of said chapter 63; provided further,
198 that to receive the funds the project developer shall agree to return to the trust fund 25 per cent of
199 the project's annual cash flow and 25 per cent of the profit received by the developer for the sale
200 or refinancing of the project; provided further, that the payments required of the developer shall
201 not exceed the total amount dispensed from the trust fund to the project; and provided further,
202 that the secretary shall direct the agencies under the secretary's purview to issue additional
203 regulations and guidance, as necessary, for the implementation of this program ... \$25,000,000

204 SECTION 2C.

205 EXECUTIVE OFFICE OF EDUCATION

206 Office of the Secretary

207 7009-2005 For a competitive grant program to be administered by the executive
208 office of education, in consultation with the executive office of housing and economic
209 development and the executive office of labor and workforce development, to provide funding
210 for the purchase and installation of equipment and any related improvements and renovations to
211 facilities necessary for the installation and use of such equipment, in order to establish, upgrade
212 and expand career technical education and training programs that are aligned to regional
213 economic and workforce development priorities; provided, that grant applications may facilitate

214 collaboration to provide students enrolled in eligible vocational technical schools with
215 postsecondary opportunities consistent with clause (o) of the first paragraph of section 22 of
216 chapter 15A of the General Laws and section 37A of chapter 74 of the General Laws; provided
217 further, that innovation centers that receive funds from the Massachusetts Life Sciences Center
218 shall also be eligible for funds from this program; provided further, that the executive office of
219 education, in consultation with the executive office of housing and economic development and
220 the executive office of labor and workforce development, shall adopt additional guidelines as
221 necessary for the administration of the program; provided further, that \$100,000 shall be
222 expended for materials and equipment to establish an engineering and science, technology,
223 engineering and mathematics program at Belchertown High School in the town of Belchertown;
224 provided further, that \$200,000 shall be expended for equipment, materials and transportation for
225 the carpentry and electric, machine tool technology and auto technology programs at Chicopee
226 Comprehensive High School in the city of Chicopee; and provided further, that not less than
227 \$250,000 shall be allocated for the purpose of job training at Holyoke Works

228 \$45,550,000

229 7009-2006 For competitive grants to cities, towns, regional school districts and
230 institutions of public higher education, including state and municipal colleges and universities,
231 for capital investment to support the establishment and implementation of early college high
232 school programs which may include, but shall not be limited to, design, engineering and
233 construction costs to create or improve facilities, equipment costs or information technology
234 costs associated with the programs; provided, that the programs shall support students who work
235 simultaneously on the completion of a high school diploma from the partnering school district
236 while also earning free college credits towards an associate degree or certificate at the partnering

237 institution of higher education; provided further, that the programs shall provide full access to
238 college support services, student activities and tutoring and shall ensure holistic wrap-around
239 support which meets the academic, social and emotional needs of the student and shall ensure
240 full access to the same for students with physical or learning disabilities; provided further, that in
241 awarding these grants, preference shall be given to innovative joint proposals developed by
242 partnering school districts, colleges and local and regional nonprofits, where appropriate; and
243 provided further, that the grants shall be awarded, to the extent feasible, in a manner that reflects
244 geographic and demographic diversity..... \$2,400,000

245 MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

246 Office of the Secretary

247 6720-1340 For mitigation of or contribution toward any costs associated with or arising
248 out of improvements to the Paul W. Conley terminal in the South Boston section of the city of
249 Boston to accommodate mega ships for the continued competitiveness of the terminal, including
250 costs related to berth construction and crane procurement; provided, that the secretary, in
251 coordination with the chief executive officer of the Massachusetts Port Authority, shall seek to
252 maximize federal funds and reimbursement to offset, to the extent feasible, costs incurred under
253 this item; provided further, that the Massachusetts Port Authority shall submit an annual report
254 not later than October 1 to the clerks of the senate and house of representatives who shall
255 forward the report to the chairs of the house and senate committees on bonding, capital
256 expenditures and state assets and the report shall include, but shall not be limited to: (i) the
257 progress on the dredging of the Boston harbor; (ii) updates on the berth construction and crane
258 procurement authorized under this item; (iii) progress on efforts to seek federal funds and

259 reimbursements; (iv) the feasibility of obtaining private funding; and (vi) the economic benefit
260 derived from this investment \$107,500,000

261 SECTION 3. Chapter 3 of the General Laws is hereby amended by inserting after section
262 23 the following section:-

263 Section 23A. (a) For the purposes of this section, “tax expenditures” shall have the
264 meaning assigned to it in section 1 of chapter 29.

265 (b) Each petition or other legislative proposal for new or revised tax expenditures shall
266 include:

267 (i) a clearly specified public policy purpose and desired outcome;

268 (i) a finding that the tax expenditure is expected to be highly effective at
269 achieving the identified public policy purpose and desired outcome consistent with clause (i);

270 (i) estimates of the anticipated foregone revenue such that these estimates can be
271 considered by the executive office for administration and finance, the department of revenue, the
272 general court and the governor in the course of their subsequent periodic evaluations of tax
273 expenditures;

274 (iv) for discretionarily awarded grant-like tax expenditures, an overall annual
275 dollar cap on foregone revenue;

276 (v) a provision requiring that the tax expenditure either sunset or be reviewed
277 periodically;

278 (vi) for discretionarily-awarded grant-like tax expenditures, criteria to be applied
279 by the administering agency in making discretionary awards within the cap; and

280 (vii) for discretionarily awarded grant-like tax expenditures, provisions for
281 administration in accordance with best practices and for specific enforcement mechanisms,
282 including: (1) clear written conditions and commitments; (2) if conditions are not met, thresholds
283 for further review and enforcement, including the possibility of clawbacks, where appropriate;
284 (3) public disclosure of recipients and tax benefits; and (4) a competitive award process.

285 SECTION 4. Section 7 of chapter 4 of the General Laws, as so appearing, is hereby
286 amended by striking out clause Tenth and inserting in place thereof the following clause:-

287 Tenth, “Illegal gaming”, a banking or percentage game played with cards, dice, tiles or
288 dominoes or an electronic, electrical or mechanical device or machine for money, property,
289 checks, credit or any representative of value, but excluding: (i) a lottery game conducted by the
290 state lottery commission under sections 24, 24A and 27 of chapter 10; (ii) a game conducted
291 under chapter 23K; (iii) pari-mutuel wagering on horse races and greyhound races under chapter
292 128D; (iv) a game of bingo conducted under chapter 271; and (v) charitable gaming conducted
293 under said chapter 271.

294 SECTION 5. Section 16G of chapter 6A of the General Laws, as so appearing, is hereby
295 amended by adding the following subsection:-

296 (n) There shall be a Designated Port Area Fund within the executive office of housing
297 and economic development. The fund shall be administered and managed by a fund director,
298 who shall be appointed by the secretary. The agency may adopt guidelines that are necessary to

299 implement the program. The fund may coordinate with other agencies, community development
300 organizations and instrumentalities of the commonwealth to effectuate this section.

301 Money in or received for the fund may be deposited with and invested by an institution
302 designated by the executive office and paid as the fund director shall direct. A return on an
303 investment received by the fund shall be deposited and held for the use and benefit of the fund.
304 The executive office may make payments from a deposit account for use under this section.

305 The executive office shall use the fund to make grants, loans or a combination thereof for
306 the design, construction, repair, renovation, rehabilitation, or other capital improvements of
307 existing commercial and marine industrial infrastructure and public maritime transportation
308 infrastructure in designated port areas. In making a loan, the executive office shall consider: (i)
309 the impacts on future economic growth, commercial and industrial development and wastewater
310 and wastewater pretreatment within the designated port area and on the commercial fishing
311 industry; and (ii) the attendant economic benefits to the commonwealth.

312 The executive office shall submit an annual report to the clerks of the senate and the
313 house of representatives, who shall forward the report to the chairs of the senate and house
314 committees on ways and means, the chairs of the senate and house committees on rules and the
315 senate and house chairs of the joint committee on economic development and emerging
316 technologies on or before December 31. The report shall include a current assessment of the
317 progress of each project funded through the program.

318 SECTION 6. Chapter 7 of the General Laws is hereby amended by inserting after section
319 23B the following section:-

320 Section 23B ½. For the purposes of this chapter, it shall be the official goal of the
321 commonwealth to achieve minority business enterprise and women business enterprise
322 contracting goals within state procurement that are reflective of the diverse racial, ethnic, and
323 gender makeup of the population.

324 SECTION 7. Section 61 of said chapter 7, as appearing in the 2014 Official Edition, is
325 hereby amended by striking out subsection (r) and inserting in place thereof the following 2
326 subsections:-

327 (r) The SDO shall, in consultation with the Massachusetts office on disability, develop
328 standards to identify and recruit, with the intent to hire, qualified applicants with disabilities. The
329 standards shall apply to all contractors and sub-contractors providing goods and services under
330 contracts or grants funded by state agencies within the executive offices. Those standards shall
331 include, but shall not be limited to, a commitment to hiring persons with a disability and
332 providing training and education to all state employees involved in hiring decisions pursuant to
333 42 USC 12111 et seq.

334 The SDO shall submit to the clerks of the senate and the house of representatives a report
335 on the standards and recruitment efforts of the preceding year by not later than February 15 of
336 each year. The clerks of the senate and the house of representatives shall forward the same to the
337 joint committee on children, families and persons with disabilities and the joint committee on
338 labor and workforce development. The report shall, at a minimum, describe the office's efforts
339 and progress in developing and implementing the standards and detail the number of persons
340 with a disability employed by state agencies within the executive offices at the beginning and
341 end of each contract period.

342 (s) The director shall adopt regulations necessary to implement this section.

343 SECTION 8. Section 24 of chapter 10 of the General Laws, as so appearing, is hereby
344 amended by striking out the first paragraph and inserting in place thereof the following
345 paragraph: -

346 The commission may conduct a state lottery, including a lottery conducted online, over
347 the internet or through the use of mobile applications. The commission shall determine: (i) the
348 types of lottery to be conducted; (ii) the prices of tickets, games or shares in the lottery; (iii) the
349 numbers and sizes of the prizes on the winning tickets, games or shares: (iv) the manner of
350 selecting the winning tickets, games or shares; (v) the manner of payment of prizes to the holders
351 of winning tickets, games or shares; (vi) the frequency of the drawings or selections of winning
352 tickets, games or shares; (vii) the types of locations at which tickets, games or shares may be
353 sold; (viii) the method to be used in selling tickets, games or shares; (ix) the licensing of agents
354 to sell tickets, games or shares; provided, however, that no person under the age of 18 shall be
355 licensed as an agent; (x) the manner and amount of compensation, if any, to be paid to licensed
356 sales agents; provided, however, that the amount of compensation, if any, to be paid to licensed
357 sales agents as commission shall be calculated on the total face value of each ticket, game or
358 share sold and not on the discounted price of any ticket, game or share sold; and (xi) such other
359 matters that the commission deems necessary or desirable for the efficient and economical
360 operation and administration of the lottery, for the convenience of the purchasers of tickets,
361 games or shares and for the convenience of the holders of winning tickets, games or shares. The
362 commission may operate the daily numbers game 7 days a week. Each lottery ticket, game or
363 share that is not played online shall have imprinted thereon the seal of the commonwealth and a
364 serial number. The commission may establish and from time to time revise such rules and

365 regulations as it deems necessary or desirable and shall file the same with the office of the state
366 secretary.

367 The commission shall establish rules and regulations for lotteries conducted online, over
368 the internet or through use of mobile applications that shall, at a minimum:

369 (i) require age verification measures to be reasonably designed to block access to and
370 prevent sales of lottery tickets, games or shares online, over the internet or through the use of a
371 mobile application to persons under the age of 18;

372 (ii) limit sales of lottery tickets, games or shares online, over the internet or through the
373 use of mobile applications to transactions initiated and received or otherwise made within the
374 commonwealth;

375 (iii) allow any player to voluntarily prohibit or otherwise exclude themselves from
376 purchasing a lottery ticket, game or share online, over the internet or through the use of a mobile
377 application; provided, however, that a third party may also request to exclude or set deposit or
378 loss limits for a player holding an online lottery account;

379 (iv) establish maximum limits for account deposits and transactions of lottery tickets,
380 games or shares conducted online, over the internet or through the use of a mobile application
381 and allow players to reduce their own deposit or transaction limit at any time;

382 (v) limit any electronic deposits made in an online lottery account to the use of a verified
383 bank account, prepaid gift card or debit card; provided, however, that the commission shall not
384 accept credit card payments or deposits for the purchase of any ticket, game or share online, over
385 the internet or through the use of a mobile application;

386 (vi) clarify that money in an online lottery account belongs solely to the owner of the
387 account and may be withdrawn by the owner at any time; and

388 (vii) require the commission to implement promotional activities to encourage the
389 purchase of lottery tickets, games or shares through licensed sales agents including, but not
390 limited to, the sale of prepaid gift cards for online transactions through licensed sales agents.

391 The commission shall advise and make recommendations to the director regarding the
392 operation and administration of the lottery. The commission shall report monthly to the
393 governor, the attorney general and the general court on the total lottery revenues, prize
394 disbursements and other expenses for the preceding month. The commission shall make an
395 annual independently-audited financial report to the governor, the attorney general and the
396 general court which shall include a full and complete statement of lottery revenues, prize
397 disbursements and other expenses, including such recommendations as it may deem necessary or
398 advisable, and the report shall be made available electronically to the general public not later
399 than the earliest date established for reports in section 12 of chapter 7A. The commission shall
400 report immediately to the governor and the general court on any matters that require immediate
401 changes in the law in order to prevent abuses and evasions of the laws relative to lotteries or to
402 rectify undesirable conditions in connection with the administration or operation of the state
403 lottery.

404 Notwithstanding any general or special law to the contrary, the name, address, transaction
405 history, account balance or other personal or identifying information of an individual who
406 purchases lottery tickets, games or shares online, over the internet or through the use of mobile
407 applications shall not be deemed public records of the commission and shall not be subject to

408 section 10 of chapter 66; provided, however, that this section shall not prohibit the commission
409 from maintaining, using or sharing such information in the course of an investigation by law
410 enforcement or in compliance with sections 28A or 28B.

411 SECTION 9. Section 24A of said chapter 10, as so appearing, is hereby amended by
412 inserting after the word “games”, in line 8, the following words: - , including multi-jurisdictional
413 lottery games to be conducted online, over the internet or through the use of mobile applications
414 provided that such lotteries games to be conducted online, over the internet or through the use of
415 mobile applications have been properly authorized by each state or other jurisdiction that is part
416 of the group.

417 SECTION 10. Chapter 12A of the General Laws is hereby amended by adding the
418 following section:-

419 Section 16. (a) There shall be a tax expenditure review unit in the office which shall
420 examine and evaluate the administration, effectiveness and fiscal impact of tax expenditures as
421 defined in section 1 of chapter 29. The unit shall develop a schedule to conduct a review of tax
422 expenditures and shall update the schedule annually.

423 (b) Pursuant to the schedule developed under subsection (a), the unit shall:

424 (i) evaluate the particular public policy purposes of the various tax expenditures
425 and whether existing tax expenditures are an effective means of accomplishing those public
426 policy purposes;

427 (ii) utilize best practices and standardized criteria used by other states for
428 measuring the effectiveness of tax expenditures;

429 (iii) measure the economic impact of each tax expenditure including, but not
430 limited to, revenue loss compared to economic gain, jobs created or retained and any
431 administrative requirements for taxpayers and the commonwealth; provided, however, that the
432 unit may collaborate with the department of revenue for such analysis;

433 (iv) identify, in consultation with the department of revenue and other appropriate
434 stakeholders, metrics for assessing the effectiveness of tax expenditures to achieve identified
435 purposes and outcomes and collect the necessary data based on such metrics, including foregone
436 revenue, beneficiaries, distribution of amounts received and other appropriate data depending on
437 the metrics selected;

438 (v) analyze clawback provisions, including a review of clawback provisions in
439 other jurisdictions, the general economic impact on taxpayers and the amount of money that may
440 be subject to clawback for failure to fulfill the stated goals, benchmarks or conditions of a tax
441 expenditure and make recommendations for effective clawback provisions for current and future
442 tax expenditures; and

443 (vi) recommend, where appropriate, the simplification, expansion, reduction,
444 modification or elimination of certain tax expenditures.

445 (c) The department of revenue shall provide information as requested by the unit. The
446 unit, in collaboration with the department of revenue, shall develop policies and procedures to
447 ensure taxpayer confidentiality and shall limit requests to information necessary to perform its
448 duties under this section. Notwithstanding any general or special law to the contrary, any other
449 agency involved in the administration of any tax expenditures shall provide documents and
450 information as requested by the unit.

451 (d) The unit shall have access to documents and information, including tax returns and
452 related documents maintained by the department of revenue, necessary for the performance of
453 the unit's duties under this section, but excluding information provided to the commonwealth by
454 other federal and state tax agencies where such access is prohibited by law; provided, however,
455 that tax returns and related documents shall not include a taxpayer's personal identifying
456 information and such returns and documents shall be confidential and exempt from disclosure as
457 a public record at all times.

458 (e) Annually, not later than January 31, the unit shall report the results of its findings and
459 activities of the preceding year and its recommendations to the clerks of the senate and house of
460 representatives who shall forward the report to the house and senate committees on ways and
461 means and the joint committee on revenue. The report shall include, but not be limited to: (i) the
462 date a tax expenditure was enacted; (ii) the statutory citation or federal law reference; (iii) the
463 public policy purpose and desired outcome; (iv) the updated tax expenditure review schedule
464 required by subsection (a); and (v) recommendations, if any, for the simplification, expansion,
465 reduction, modification or elimination of any tax expenditures to more effectively achieve their
466 identified public policy purposes. The annual report shall be posted on the website of the office
467 of inspector general.

468 SECTION 11. Chapter 19A of the General Laws is hereby amended by inserting after
469 section 4C the following section:-

470 Section 4D. (a) As used in this section, the following terms shall have the following
471 meanings:

472 "Home care worker", a person employed by a home care agency to provide home health,
473 homemaker, personal care, companion and chore services.

474 "Home care agency", an entity that provides designated and approved home care program
475 services under contract with an agency designated as an aging services access point pursuant to
476 section 4B.

477 (b) The department shall, subject to appropriation, establish and maintain a home care
478 worker registry of individuals who are currently employed by a home care agency to provide
479 assistance to consumers and consumer surrogates in finding a home care worker. The registry
480 shall be sufficiently and promptly accessible to meet the needs of the public. A home care
481 agency shall only hire or employ, on a paid, unpaid, temporary or permanent basis, a home care
482 worker who is listed in the registry as having demonstrated competency as defined by the
483 department and who is not currently serving a suspension under subsection (c).

484 (c) If a home care worker is alleged to have abused, mistreated or neglected a patient or
485 misappropriated patient property, the department shall make a finding as to the accuracy of the
486 allegation after providing the home care worker with notice of the allegation and a reasonable
487 opportunity to rebut the allegation at a hearing. If the department finds that a home care worker
488 has abused, mistreated or neglected a patient or misappropriated patient property, the department
489 shall notify the home care worker. The finding shall be documented in the registry and the home
490 care worker's employer shall be notified of the finding. The department shall not make a finding
491 that an individual has neglected a patient if the individual demonstrates that the neglect was
492 caused by factors beyond the control of the individual. Upon making a specific documented
493 finding of abuse, mistreatment or neglect of a patient or misappropriation of patient property the

494 department may suspend the right of the individual to work as a home care worker. The
495 department shall include the terms of a suspension in the registry and a home care agency shall
496 not hire a suspended individual until the suspension has been served to its completion.

497 (d) The registry shall include: (i) an individual's full name and information that the
498 department deems necessary to identify the individual; (ii) any specific documented findings
499 made under this section of abuse, mistreatment or neglect of a patient or misappropriation of
500 patient property by an individual listed on the registry; and (iii) any statement by the individual
501 disputing these findings. In response to a request for information from the registry, the
502 department shall provide the specific documented findings, if any, and the statement disputing
503 the findings, if any, or a clear and accurate summary of the statement.

504 (e) A home care agency shall contact the registry prior to hiring an employee to ascertain
505 whether a finding of abuse, mistreatment, or neglect of a patient or misappropriation of patient
506 property has been entered in the registry against the perspective employee. A home care agency
507 shall not hire an individual that is serving a suspension imposed by the department under
508 subsection (c).

509 SECTION 12. Section 6C of chapter 20 of the General Laws, as appearing in the 2014
510 Official Edition, is hereby amended by striking out, in line 3, the figure "17" and inserting in
511 place thereof the following figure:- 18.

512 SECTION 13. Said section 6C of said chapter 20, as so appearing, is hereby further
513 amended by inserting after the word "designee", in line 14, the following words:- ; 1 of whom
514 shall be the commissioner of fish and game, or the commissioner's designee.

515 SECTION 14. Said section 6C of said chapter 20, as so appearing, is hereby further
516 amended by inserting after the word “assistance”, in line 50, the following words:- ; 1 of whom
517 shall represent an organization or entity engaged in hydroponic farming or in research related to
518 hydroponic farming; 1 of whom shall represent an organization or entity engaged in aquaponic
519 farming or in research related to aquaponic farming.

520 SECTION 15. Section 18 of chapter 21A of the General Laws, as so appearing, is hereby
521 amended by striking out, in line 269, the figure “3D” and inserting in place thereof the following
522 figure:- 3G.

523 SECTION 16. Section 2 of chapter 21E of the General Laws, as so appearing, is hereby
524 amended by striking out, in line 80, the figure “3D” and inserting in place thereof the following
525 figure:-3G.

526 SECTION 17. Chapter 23A of the General Laws is hereby amended by striking out
527 sections 3A to 3G, inclusive, as so appearing, and inserting in place thereof the following 7
528 sections:-

529 Section 3A. (a) There shall be an economic development incentive program, or EDIP,
530 which shall be administered by the EACC, under the oversight of the secretary of housing and
531 economic development, to provide incentives that stimulate job creation and investment of
532 private capital and to promote economic growth and expand economic opportunity to all areas of
533 the commonwealth. EDIP tax credits and other incentives shall be administered to stimulate job
534 creation, attract new business activity and promote investment that would not otherwise occur in
535 the commonwealth.

536 (b) As used in this section and sections 3B to 3H, inclusive, the following words shall
537 have the following meanings unless the context clearly requires otherwise:

538 “Affiliate”, a business which directly or indirectly controls another business, a business
539 which is controlled by another business or a business which is under direct or indirect common
540 control of at least 1 other business including, but not limited to, a business with whom a business
541 is merged or consolidated or which purchases all or substantially all of the assets of a business.

542 “Business”, a corporation, partnership, firm, unincorporated association or other entity
543 engaging or proposing to engage in economic activity within the commonwealth and any affiliate
544 thereof which is subject to taxation under chapter 62 or 63.

545 “Certified project”, a proposed project that is certified by the EACC pursuant to section
546 3C.

547 “Controlling business”, a business that owns, leases or has the power to direct the
548 operation or management of all or a portion of a facility at which the business employs or intends
549 to employ permanent full-time employees.

550 “EDIP contract”, a written agreement between MOBD and the recipient of EDIP tax
551 credits setting forth the amount of credits awarded, the schedule on which the credits may be
552 claimed, any restriction on the carryover of unused credits, the consequences for failing to
553 produce the projected new jobs or new investment and such other terms and conditions as
554 MOBD may in its discretion require.

555 “EDIP tax credits”, the tax credits authorized by the EACC pursuant to section 3D and
556 claimed by a taxpayer pursuant to subsection (g) of section 6 of chapter 62 or section 38N of
557 chapter 63.

558 “Expansion of an existing facility”, the relocation of business functions and employees
559 from 1 location in the commonwealth to another location in the commonwealth or the expansion
560 of an existing facility located in the commonwealth if such relocation or expansion results in a
561 net increase in the number of permanent full-time employees at the relocated or expanded
562 facility.

563 “Facility”, the real property, which may include multiple buildings or locations, owned or
564 leased, on which a business is undertaking or will undertake a commercial, manufacturing or
565 industrial activity.

566 “Gateway municipality”, a municipality with a population greater than 35,000 and less
567 than 250,000 with a median household income below the commonwealth’s average and a rate of
568 educational attainment of a bachelor’s degree or above that is below the commonwealth’s
569 average.

570 “Material noncompliance”, the failure of a controlling business to substantially achieve
571 the capital investment, job creation, job retention or other economic benefits set forth in the
572 EDIP contract or any other act, omission or misrepresentation by the controlling business that
573 frustrates the public purpose of the economic development incentive program.

574 “Municipal project endorsement”, an endorsement, by vote of the city council with the
575 approval of the mayor in a city and by vote of the board of selectmen in a town, of a proposed
576 project by the municipality in which a proposed project will be located which shall include: (i) a

577 finding by the municipality that the proposed project will be consistent with the municipality's
578 economic development objectives; (ii) a finding by the municipality that the proponent of the
579 proposed project has the means to undertake and complete the proposed project; (iii) a finding by
580 the municipality that the proposed project will have a reasonable chance of increasing or
581 retaining employment opportunities as advanced in the proposal; (iv) a determination by the
582 municipality that the proposed project will not overburden the municipality's infrastructure and
583 other supporting resources; and (v) a description of the local tax incentive, if any, offered by the
584 municipality in support of the proposed project, together with a copy of the fully executed tax
585 increment financing agreement or the fully executed agreement setting forth the terms of the
586 special tax assessment, as applicable.

587 "Municipality", a city or town or, in a case in which 2 or more cities or towns agree to act
588 jointly for some purpose pursuant to a collaborative agreement, all cities and towns participating
589 in the collaborative agreement.

590 "Permanent full-time employee", an individual who is paid wages by a controlling
591 business and who: (i) at the inception of the employment relationship, does not have a
592 termination date which is either a date certain or determined with reference to the completion of
593 some specified scope of work; (ii) works at least 35 hours per week; and (iii) receives employee
594 benefits at least equal to those provided to other full-time employees of the controlling business;
595 provided, however, that "permanent full-time employee" shall not include contractors or part-
596 time employees who may be included in a calculation of the controlling business' full-time
597 equivalent workforce.

598 “Proportion of compliance”, a fraction which has as its numerator the number of actual
599 permanent full-time employees at a facility and which has as its denominator the number of
600 permanent full-time employees required to be employed at the facility under the terms of an
601 EDIP contract.

602 “Proposed project”, a proposal submitted by a controlling business to the EACC for
603 designation as a certified project.

604 “Real estate project”, the construction, rehabilitation or improvement of any building or
605 other structure on a parcel of real property which, when completed, will result in at least a 100
606 per cent increase in the assessed value of the real property over the assessed value of the real
607 property prior to the project.

608 “Refundable credit”, a tax credit awarded pursuant to this chapter that is not limited by
609 the amount of the controlling business’ tax liability and which may result in a payment from the
610 department of revenue to the controlling business or a reimbursement of costs incurred for
611 capital investments made as a part of a certified project.

612 “Replacement of an existing facility”, the relocation of business functions and personnel
613 from 1 facility located in the commonwealth to another facility located in the commonwealth or
614 the improvement of an existing facility provided that such relocation or improvement does not
615 qualify as an expansion of the existing facility.

616 “Special tax assessment”, a temporary reduction in real property tax offered by a
617 municipality and approved by the EACC in accordance with subsection (c) of section 3E.

618 “Tax increment financing agreement”, an agreement between a municipality and a real
619 property owner consistent with subsection (b) of section 3E and section 59 of chapter 40.

620 “TIF”, tax increment financing.

621 Section 3B. (a) There shall be an economic assistance coordinating council, or EACC,
622 established within MOBD which shall consist of: the secretary of housing and economic
623 development or the secretary’s designee who shall serve as co-chairperson; the director of
624 housing and community development or a designee who shall serve as co-chairperson; 1 person
625 to be appointed by the secretary of housing and economic development; the director of career
626 services or a designee; the secretary of labor and workforce development or a designee; the
627 director of business development or a designee; the president of the Commonwealth Corporation
628 or a designee; and 8 persons to be appointed by the governor, 1 of whom shall be from the
629 western region of the commonwealth, 1 of whom shall be from the central region of the
630 commonwealth, 1 of whom shall be from the eastern region of the commonwealth, 1 of whom
631 shall be from the northeastern region of the commonwealth, 1 of whom shall be from the
632 southeastern region of the commonwealth, 1 of whom shall be from Cape Cod or the Islands, 1
633 of whom shall be a representative of a higher educational institution in the commonwealth and 1
634 of whom shall be from the Merrimack Valley. The persons appointed by the governor shall have
635 expertise in issues pertaining to training, business relocation or inner city and rural development
636 and shall be knowledgeable in public policy or international and state economic and industrial
637 trends. Each member appointed by the governor shall serve at the pleasure of the governor. The
638 council shall adopt by-laws to govern its affairs.

639 (b) The EACC shall administer the economic development incentive program and may:

640 (i) promulgate regulations and adopt policies and guidances to effectuate the
641 purposes of sections 3A to 3H, inclusive;

642 (ii) certify projects for participation in the economic development incentive
643 program and establish regulations for evaluating the proposals of those projects;

644 (iii) certify and approve tax increment financing agreements and special tax
645 assessments pursuant to section 3E of this chapter and section 59 of chapter 40;

646 (iv) authorize municipalities to apply to the United States Foreign Trade Zone
647 Board for the privilege of establishing, operating and maintaining a foreign trade zone in
648 accordance with section 3G;

649 (v) assist municipalities in obtaining state and federal resources and assistance for
650 certified projects and other job creation and retention opportunities;

651 (vi) provide appropriate coordination with other state programs, agencies,
652 authorities and public instrumentalities to enable certified projects and other job creation and
653 retention opportunities to be more effectively promoted by the commonwealth; and

654 (vii) monitor the implementation of the economic development incentive
655 program.

656 (c) The secretary of housing and economic development shall appoint within the MOBD
657 a director of economic assistance who shall be responsible for administering the EDIP in
658 consultation with the secretary of housing and economic development, the director of MOBD
659 and the EACC. The director of economic assistance shall advise the EACC on matters related to
660 the EDIP but shall not serve as a member of the EACC. The MOBD shall annually submit to the

661 governor, the chairs of senate and the house committees on ways and means and the senate and
662 house chairs of the joint committee on economic development and emerging technologies within
663 90 days after the end of its fiscal year a report setting forth its operations and accomplishments,
664 including a listing of all projects certified under the EDIP. The report shall also include
665 recommended policies or actions, if any, to improve the effectiveness of the EDIP.

666 Section 3C. (a) A controlling business may petition the EACC to certify a proposed
667 project that will create new permanent full-time employees within the commonwealth. Each
668 proposed project submitted by a controlling business to the EACC for review and certification
669 shall include: (i) a detailed description of the proposed project; (ii) a representation by the
670 controlling business regarding the amount of capital investment to be made, the number of new
671 jobs to be created and the number of existing jobs to be retained; (iii) a representation by the
672 controlling business regarding any other economic benefits or other public benefits expected to
673 result from the construction of the proposed project; (iv) a municipal project endorsement; and
674 (vi) any other information that the EACC shall require by regulation, policy or guidance.

675 (b) Upon receipt of a completed project proposal and municipal project endorsement, the
676 EACC may certify the proposed project, deny certification of the proposed project or certify the
677 proposed project with conditions. In order to certify a proposed project, with or without
678 conditions, the EACC shall make the following required findings based on the project proposal,
679 the municipal project endorsement and any additional investigation that the EACC shall make
680 and incorporate in its minutes:

681 (i) the proposed project is located or will be located within the commonwealth;

682 (ii) (A) if the controlling business has at least 1 existing facility in the
683 commonwealth, then the proposed project shall be an expansion of an existing facility and not
684 merely the replacement of an existing facility except in the case of a proposed project that will
685 enable a controlling business to retain jobs in a gateway city as provided in subclause (2) of
686 clause (B) ; or

687 (B) the proposed project will either: (1) enable the controlling business to
688 hire new permanent full-time employees in the commonwealth; or (2) enable the controlling
689 business to retain at least 50 permanent full-time jobs at a facility located in a gateway city or in
690 an adjacent city or town that is accessible by public transportation to residents of a gateway city
691 and such jobs otherwise would be relocated outside of the commonwealth;

692 (iii) the controlling business has committed to maintaining new and retained jobs for a
693 period of at least 5 years after the completion of the proposed project;

694 (iv) the proposed project appears to be economically feasible and the controlling business
695 has the financial and other means to undertake and complete the proposed project;

696 (v) unless the proposed project will be located in a gateway municipality, a duly
697 authorized representative of the controlling business has certified to the EACC that the
698 controlling business would not have undertaken the proposed project but for the EDIP tax credits
699 and local tax incentives available to it under this chapter; and

700 (vi) the proposed project complies with all applicable statutory requirements and
701 with any other criteria that the EACC may from time to time prescribe by regulation, policy or
702 guidance.

703 The EACC shall, by regulation, policy or guidance, provide for the contents of an
704 application for project certification which may include a requirement that the controlling
705 business provide written evidence to support the certification provided for in clause (v).

706 (c) A certified project shall retain its certification for the period specified by the EACC in
707 its certification decision; provided, however, that such specified period shall be not less than 5
708 years or more than 20 years from the date of certification.

709 Section 3D. (a) The EACC may award to the controlling business of a certified project or
710 to its affiliate tax credits available under subsection (g) of section 6 of chapter 62 or under
711 section 38N of chapter 63. The amount of any such credits awarded and the schedule on which
712 those credits may be claimed shall be determined by the EACC based on:

713 (i) the degree to which the certified project is expected to increase employment
714 opportunities for residents of the commonwealth, with consideration given to the number of new
715 full-time jobs to be created, the number of full-time jobs to be retained, the salary or other
716 compensation that will be paid to the employees and the amount of new state income tax to be
717 generated;

718 (ii) the timeframe within which new jobs will be created and the commitment of
719 the controlling business for how long they will be maintained, with preference given to certified
720 projects in which a significant portion of the new jobs shall be created within 2 years;

721 (iii) the amount of capital to be invested by the controlling business in the
722 certified project;

723 (iv) the degree to which the certified project is expected to generate net new
724 economic activity within the commonwealth by generating substantial sales from outside of the
725 commonwealth;

726 (v) the extent to which the certified project is expected to contribute to the
727 economic revitalization of a gateway municipality or increase employment opportunities to
728 residents of a gateway municipality;

729 (vi) the economic need of the municipality or region in which the certified project
730 is to be located as determined by income levels, employment levels or educational attainment
731 levels; and

732 (vii) commitments, if any, made by the controlling business to use Massachusetts
733 firms, suppliers and vendors or to retain women or minority-owned businesses during the
734 construction of the certified project.

735 The EACC shall have discretion as to how to weigh and apply these criteria. When
736 making an award of tax credits pursuant to subsection (g) of section 6 of chapter 62 or pursuant
737 to section 38N of chapter 63, the EACC may, at its sole discretion: (i) limit the award to a
738 specific dollar amount; (ii) specify the schedule on which the tax credits may be claimed; and
739 (iii) limit or restrict the right of the controlling business to carry unused tax credits forward to
740 subsequent tax years. When a controlling business expects that new jobs will be created over a
741 period of multiple years, the EACC, in awarding tax credits, may allocate and make such credits
742 available to the taxpayer on a schedule that ensures that the tax credits are claimed on or after the
743 date that the jobs are created.

744 (b) The EACC may grant refundable tax credits to a certified project; provided, however,
745 that the EACC shall not authorize more than \$5,000,000 in refundable tax credits for any single
746 calendar year.

747 (c) The total amount of tax credits that may be authorized by the EACC under this section
748 for any calendar year shall not exceed \$30,000,000 which shall be calculated in accordance with
749 the relevant provisions of subsection (g) of section 6 of chapter 62 and section 38N of chapter
750 63. The EACC may authorize an award of tax credits to a controlling business that spans
751 multiple years if the total amount of credits due to be taken in any single calendar year does not
752 exceed the applicable cap.

753 (d) The MOBD shall require the recipient of tax credits awarded pursuant to this section
754 to execute an EDIP contract after the EACC awards tax credits under this section.

755 (e) The decision by the EACC to certify or deny certification of a proposed project
756 pursuant to section 3C and the decision by the EACC to award or deny tax credits to the
757 controlling business of a certified project pursuant to this section, including without limitation
758 the amount of such award, and any conditions or limitations on such award, shall be decisions
759 that are within the sole discretion of the EACC. Such decisions by the EACC shall be final and
760 shall not be subject to administrative appeal or judicial review under chapter 30A or give rise to
761 any other cause of action or legal or equitable claim or remedy.

762 Section 3E. (a) A municipality may offer a local tax incentive to the owner or controlling
763 business of a certified project, or to the owner of a real estate project, if the municipality
764 determines that the project is consistent with the municipality's economic development

765 objectives and is likely to increase or retain employment opportunities for residents of the
766 municipality.

767 (b) Tax increment financing may be offered by a municipality in accordance with section
768 59 of chapter 40 to the controlling business of a certified project, or to any person or entity
769 undertaking a real estate project or to any person or entity expanding a facility in an area
770 designated by the EACC as a TIF-eligible area. The EACC may designate an area as a TIF-
771 eligible area if it finds, upon petition from the municipality, that there is a strong likelihood that
772 any of the following will occur within the area in question within a specific and reasonably
773 proximate period of time: (i) a significant influx or growth in business activity; (ii) the creation
774 of a significant number of new jobs and not merely a replacement or relocation of current jobs
775 within the commonwealth; or (iii) a private project or investment that will contribute
776 significantly to the resiliency of the local economy.

777 If a municipality offers tax increment financing to the owner of a certified project, the
778 municipal project endorsement for the certified project shall include a fully executed copy of the
779 tax increment financing agreement adopted pursuant to said section 59 of said chapter 40. Any
780 tax increment financing agreement shall be approved by the EACC before it shall be valid and
781 enforceable. The EACC may approve a tax increment financing agreement pursuant to
782 regulations adopted by the EACC. Any approval shall include a finding, reflected in the EACC's
783 minutes, that the tax increment financing agreement complies with said section 59 of said
784 chapter 40 and will further the public purpose of encouraging increased industrial and
785 commercial activity in the commonwealth.

786 (c) A municipality may offer a special tax assessment to the controlling business of a
787 certified project, to a person or entity undertaking a real estate project or to a person or entity
788 proposing to retain permanent full-time jobs at a facility that otherwise would be at risk of
789 relocating outside of the commonwealth. Any special tax assessment shall be set forth in a
790 written agreement between the municipality and the property owner. The agreement shall include
791 the amount of the tax reduction and the period of time over which such reduction shall be in
792 effect, which shall be for not less than 5 years or not more than 20 years. Every special tax
793 assessment approved by the EACC shall provide for a reduction of the real property tax that
794 otherwise would be due. The reduction shall be based upon a percentage reduction in the tax that
795 otherwise would be due on the full assessed value of the affected property. The special tax
796 assessment shall provide for tax reduction at least equal to the following: (i) in the first year, the
797 tax reduction shall be not less than 50 per cent of the tax that would be due based on the full
798 assessed value of the affected property; (ii) in the second and third years, the tax reduction shall
799 be not less than 25 per cent of the tax that would be due based on the full assessed value of the
800 affected property; and (iii) in the fourth and fifth years, the tax reduction shall be not less than 5
801 per cent of the tax that would be due based on the full assessed value of the affected property.

802 The municipality may at its discretion provide for greater real property tax reductions
803 than provided in clauses (i) to (iii).

804 A written agreement for a special tax assessment under this subsection shall be approved
805 by the EACC before it is valid and enforceable. The EACC may approve special tax assessments
806 pursuant to rules and regulations adopted by the EACC if the EACC determines that: (i) the
807 municipality has made a formal determination that the property owner is either undertaking a
808 project or making other investment that will contribute to economic revitalization of the

809 municipality and will significantly increase employment opportunities for residents of the
810 municipality or is retaining permanent full-time employees that otherwise would be relocated to
811 a facility outside of the commonwealth; (ii) the special tax assessment is reasonably necessary to
812 enable the owner's investment in the project or to retain the jobs that otherwise would be
813 relocated; and (iii) the total amount of local tax foregone is reasonably proportionate to the
814 public benefits resulting from the special tax assessment. Any such approval shall include a
815 finding, reflected in the EACC's minutes, that the special tax assessment complies with the
816 requirements of this section.

817 (d) Any tax increment financing agreement or special tax assessment approved by the
818 EACC shall not be amended without the approval of the EACC.

819 Section 3F. (a) Not later than 2 years after the initial certification of a project by the
820 EACC, and annually thereafter, the controlling business or affiliate awarded EDIP tax credits
821 shall file a report with MOBD, signed by an authorized representative of the controlling business
822 or affiliate, certifying whether the controlling business or affiliate has achieved the job creation
823 projections, job retention projections and other material obligations or representations set forth in
824 the EDIP contract.

825 (b) In the event that MOBD finds that a controlling business or an affiliate is in material
826 noncompliance with a representation made to the EACC in its application for project
827 certification or the obligations set forth in an EDIP contract, MOBD may recommend to the
828 EACC that it revoke the project certification. Prior to making a recommendation, MOBD shall
829 provide written notice to the controlling business stating the basis for the recommended
830 revocation and offering the controlling business an opportunity for a hearing at which the

831 controlling business may contest the basis for the recommendation or establish mitigating
832 circumstances which may be relevant to the recommendation.

833 (c) The EACC may revoke a project certification if it determines that a controlling
834 business or affiliate is in material noncompliance with a representation made in its application
835 for project certification or the obligations set forth in an EDIP contract. The EACC shall have the
836 discretion to determine whether material noncompliance shall result in revocation of a project
837 certification, taking into account: (i) the conduct of the controlling business subsequent to the
838 project certification; (ii) the extent to which the material noncompliance is the result of
839 unforeseen conditions that are outside the control of the controlling business; (iii) the potential
840 impact on the municipality in which the certified project is located; and (iv) other considerations
841 as the EACC shall establish by regulation or policy.

842 Where the EACC determines that material noncompliance is due to factors outside the
843 control of the controlling business, the EACC may elect to provide the controlling business with
844 reasonable opportunity to cure the material noncompliance. If the EACC revokes a project's
845 certification, it shall determine the proportion of compliance with job creation requirements
846 applicable to the certified project, and shall report the proportion of compliance to the controlling
847 business and to the department of revenue.

848 (d) Revocation of a project certification shall take effect on the first day of the tax year in
849 which the material noncompliance occurred, as determined by the EACC. If the EACC revokes a
850 project certification, then: (i) all EDIP tax credits available to the controlling business shall be
851 recaptured in accordance with subsection (g) of section 6 of chapter 62 and subsection (i) of
852 section 38N of chapter 63; and (ii) the local tax incentive, if any, shall terminate unless the

853 written agreements between the municipality and the controlling business provide otherwise. In
854 the event of such termination, the municipality may, at its discretion, preserve the local tax
855 incentive by amending the written agreement with the controlling business in the same manner as
856 the municipality approved it and submitting such amendment to the EACC for approval in
857 accordance with this section.

858 (e) If a controlling business has claimed tax credits awarded under this chapter prior to
859 the date on which the EACC makes a determination to revoke project certification, then the
860 recapture provisions of subsection (g) of section 6 of chapter 62 and subsection (i) of section
861 38N of chapter 63 shall apply. If a controlling business has benefited from a local tax incentive
862 under this chapter prior to the revocation of a project certification, then notwithstanding any
863 general law to the contrary, the municipality that offered the local tax incentive may recapture
864 the value of the tax not paid by making a special assessment on the controlling business in the
865 tax year that follows the EACC's decision to revoke project certification. The assessment,
866 payment and collection of the special assessment shall be governed by procedures provided for
867 the taxation of omitted property under section 75 of chapter 59 notwithstanding the time period
868 set forth in said chapter 59 for which omitted property assessments may be imposed for each of
869 the fiscal years included in the special assessment.

870 Section 3G. (a) The EACC may designate 1 or more areas as an economic target area or
871 economic opportunity area in connection with an application from a municipality seeking the
872 designation under the federal Empowerment Zones and Enterprise Communities Program or
873 other local, state or federal programs that contemplate such designations. Designations of new
874 economic target areas, if any, shall be made in accordance with the criteria in subsection (b).
875 Designations of new economic opportunity areas, if any, shall be made at the discretion of the

876 EACC in accordance with regulations to be promulgated by the EACC, or rules or policies
877 adopted by the EACC.

878 (b) The EACC may from time to time designate as an economic target area an area of the
879 commonwealth comprised of 3 or more contiguous census tracts or 1 or more contiguous
880 municipalities provided that the area proposed for designation meets 1 of the following criteria:

881 (i) the proposed economic target area has an unemployment rate that exceeds the
882 statewide average by not less than 25 per cent;

883 (ii) if the proposed economic target area is located in a metropolitan area, then not
884 less than 51 per cent of the households in the proposed economic target area have incomes that
885 are below 80 per cent of the median income for households in the metropolitan area;

886 (iii) if the proposed economic target area is not located in a metropolitan area,
887 then not less than 51 per cent of the households in the proposed economic target area have
888 incomes that are below 80 per cent of the median income for households in the commonwealth;

889 (iv) the proposed economic target area has a poverty rate which is not less than 20
890 per cent higher than the average poverty rate for the commonwealth;

891 (v) the area proposed for designation has heightened economic need due to: (i) an
892 industrial or military base closure; (ii) the presence of underutilized maritime or electric
893 generation facilities; or (iii) a commercial vacancy rate greater than 20 per cent; or

894 (vi) the area proposed for designation has exceptional potential for economic
895 development as a result of: (i) the proposed redevelopment of blighted real estate or abandoned
896 buildings totaling not less than 1,000,000 square feet; (ii) the proposed establishment of a

897 regional technology center of not less than 3,000,000 square feet; or (iii) the proposed
898 development of a Class I renewable energy generating facility.

899 (c) A city or town with an economic opportunity area may make application to the United
900 States Foreign Trade Zones Board under 19 U.S.C. 81(a) to 81(u), inclusive, for a grant to the
901 city or town for the privilege of establishing, operating and maintaining a foreign trade zone
902 within its economic opportunity area. Upon petition from a city or town, the EACC may
903 authorize any other city or town to make application to the Foreign Trade Zones Board for a
904 grant to the city or town for the privilege of establishing, operating and maintaining a foreign
905 trade zone.

906 SECTION 18. Subsection (a) of section 3J of said chapter 23A, as so appearing, is hereby
907 amended by striking out the first paragraph and inserting in place thereof the following
908 paragraph:-

909 The Massachusetts office of business development shall partner with regional economic
910 development organizations to establish a plan to support regionally-based efforts to grow and
911 retain existing businesses and attract new business to the commonwealth. To implement the
912 regional plan and to provide efficient and consistent responses to businesses seeking assistance
913 from the commonwealth, the office shall create a regional economic development program. To
914 implement the program, the office shall contract with regional economic development
915 organizations, as defined in section 3K. The contracts and reimbursements shall be designed to
916 support regionally-based efforts to stimulate, encourage, facilitate and nurture economic growth
917 and prosperity in the commonwealth including, but not limited to, the identification of regional
918 competitive strengths, challenges and opportunities, regional cluster development strategies,

919 long-range regional workforce skills, pipeline, transportation and land use planning and other
920 systems-based activities related to the growth and retention of existing businesses and the
921 attraction of new businesses into the commonwealth. The contracts shall support a network of
922 partnerships between regional economic development organizations and the Massachusetts office
923 of business development.

924 SECTION 19. Said section 3J of said chapter 23A, as so appearing, is hereby further
925 amended by adding the following subsection:-

926 (d) Contracts for services entered into under this section shall include, but not be limited
927 to, the following services to be performed by the regional economic development organizations
928 on behalf of the commonwealth: (i) assessing regional competitive strengths, weaknesses and
929 opportunities; (ii) representing the regional business community in long-range workforce skills
930 pipeline planning efforts to ensure robust skills and talent pipelines that meet regional needs; (iii)
931 representing the regional business community in collaborative, long-range workforce skills,
932 transportation and land use planning; (iv) promoting regionally significant industry clusters; (v)
933 promoting connections across sectors of the regional economy; (vi) maintaining an inventory of
934 key development parcels; (vii) marketing the region in coordination with the Massachusetts
935 marketing partnership established under section 13A; and (viii) furnishing advice and assistance
936 to businesses and industrial prospects which may locate in the region.

937 SECTION 20. Section 63 of said chapter 23A, as so appearing, is hereby amended by
938 inserting after the word “parking”, in line 7, the following words:- “, dredging of waterways and
939 the recapture and disposition of any useful sediment.

940 SECTION 21. Subsection (b) of section 63 of said chapter 23A, as so appearing, is
941 hereby amended by adding the following sentence:- A project receiving EDIP tax credits under
942 section 3D shall not be eligible for grants under this section in any year in which the project
943 receives an EDIP tax credit.

944 SECTION 22. Said section 63 of said chapter 23A, as so appearing, is hereby further
945 amended by inserting after the figure “(e)”, in line 40, the following words:- ; provided,
946 however, that not less than 10 days prior to making such grants, the secretary shall provide notice
947 of the intent to make a grant outside of the open solicitation period to the clerks of the senate and
948 the house of representatives and the senate and house chairs of the committees on ways and
949 means.

950 SECTION 23. Subsection (e) of said section 63 of said chapter 23A, as so appearing, is
951 hereby amended by striking out the first sentence and inserting in place thereof the following
952 sentence:- Within the program, at least 20 per cent of the grant funds shall annually be dedicated
953 to assist towns with populations of not more than 30,000 people in undertaking projects that
954 support economic development; provided, however, that not less than 10 per cent of such
955 designated funds shall be dedicated to assist towns with populations of not more than 7,000
956 people in undertaking projects to design, construct, reconstruct, widen, resurface, rehabilitate and
957 otherwise improve roads and bridges or for the construction of chemical storage facilities that
958 support economic development.

959 SECTION 24. Said section 63 of said chapter 23A, as so appearing, is hereby further
960 amended by inserting after the word “all”, in line 79, the following words:- applications
961 received, a list and description of all.

962 SECTION 25. Section 65 of said chapter 23A, inserted by section 12 of chapter 286 of
963 the acts of 2014, is hereby amended by striking out subsection (j) and inserting in place thereof
964 the following subsection:-

965 (j) The executive office of housing and economic development shall consult with the
966 department of agricultural resources to develop and implement the Massachusetts Food Trust
967 Program. To the maximum extent feasible, the community development financial institution and
968 the executive office of housing and economic development shall seek to align efforts with the
969 recommendations of the most recent Massachusetts local food action plan as accepted by the
970 Massachusetts food policy council or subsequent plans accepted by the council.

971 SECTION 26. Section 65 of said chapter 23A, inserted by section 29 of chapter 287 of
972 the acts of 2014, is hereby repealed.

973 SECTION 27. Said chapter 23A of the General Laws is hereby further amended by
974 adding the following section:-

975 Section 67. (a) The secretary of housing and economic development shall establish a
976 financial services advisory council in the executive office of housing and economic
977 development, the purpose of which shall be to advise the governor or the governor's designee on
978 policies, strategies and initiatives designed to preserve and advance the competitiveness and
979 leadership of the commonwealth's financial services industry, including the banking, investment
980 management and insurance sectors.

981 (b) The council shall be comprised of: the secretary of housing and economic
982 development, who shall serve as chair; the house and senate chairs of the joint committee on
983 economic development and emerging technologies; the house and senate chairs of the joint

984 committee on financial services; the commissioner of higher education; the executive director of
985 the Massachusetts international trade office; and 8 representatives of the business community
986 who shall be appointed by the secretary of housing and economic development, including not
987 less than 2 business representatives from each of the following sectors: banking, investment
988 management and insurance sectors; not less than 1 business representative from a company with
989 its headquarters located in Suffolk, Middlesex, Essex, Norfolk or Worcester county or district;
990 not less than 1 business representative from a company with its headquarters located in
991 Hampshire, Hampden, Franklin or Berkshire county or district; and not less than 1 business
992 representative from a company with its headquarters located in Bristol, Plymouth, Nantucket or
993 Barnstable county or district or the county of Dukes County. The secretary, in making the
994 appointments, shall consider the size of the business representative's company, including its
995 employee base within the commonwealth and the amount of assets under management or
996 premiums in force. Business representatives shall be appointed for 2-year terms and may be
997 reappointed without limitation on the number of terms.

998 (c) The council shall convene at least 3 meetings per calendar year to exchange ideas and
999 develop strategies for business and government to work together to strengthen the financial
1000 services industry in areas such as public policy, workforce development, international trade and
1001 direct foreign investment and industry promotion.

1002 SECTION 28. Subsection (c) of section 5 of chapter 23G of the General Laws, as
1003 appearing in the 2014 Official Edition, is hereby amended by striking out clause (1) and inserting
1004 in place thereof the following clause:-

1005 (1) that the loan is to be secured by a mortgage or security interest in real or personal
1006 property, or a combination thereof, deemed satisfactory to the board.

1007 SECTION 29. Said subsection (c) of said section 5 of said chapter 23G, as so appearing,
1008 is hereby further amended by striking out clause (8) and inserting in place thereof the following
1009 clause:-

1010 (8) that the principal amount of the loan, excluding any portion thereof the proceeds of
1011 which are to fund reserves and disregarding any other funds or other arrangements obtained for
1012 reserve purposes, does not exceed the value of the sum of all assets securing the loan as
1013 determined by the agency.

1014 SECTION 30. Section 7 of said chapter 23G, as so appearing, is hereby amended by
1015 striking out, in line 31, the figure “\$500,000” and inserting in place thereof the following figure:-
1016 \$1,000,000.

1017 SECTION 31. Section 29A of said chapter 23G, as so appearing, is hereby amended by
1018 striking out, in line 17, the word “environmental” and inserting in place thereof the following
1019 words:- demolition of vacant, abandoned or underutilized industrial or commercial property,
1020 environmental.

1021 SECTION 32. Section 8 of chapter 23H of the General Laws, as so appearing, is hereby
1022 amended by striking out, in lines 7 and 8, the words “persons residing in economic opportunity
1023 areas,”.

1024 SECTION 33. Section 5 of chapter 23I of the General Laws, as so appearing, is hereby
1025 amended by striking out, in line 69, the words “in an economic opportunity area pursuant to
1026 section 3F” and inserting in place thereof the following words:- as defined in section 3A.

1027 SECTION 34. Section 7 of chapter 23K of the General Laws is hereby repealed.

1028 SECTION 35. Section 49 of said chapter 23K, as appearing in the 2014 Official Edition,
1029 is hereby amended by striking out, in line 3, the figure “3F” and inserting in place thereof the
1030 following figure:- 3C.

1031 SECTION 36. Said section 49 of said chapter 23K, as so appearing, is hereby further
1032 amended by striking out, in line 5, the figure “3E” and inserting in place thereof the following
1033 figure:- 3G.

1034 SECTION 37. Said section 49 of said chapter 23K, as so appearing, is hereby further
1035 amended by striking out, in lines 25 and 26, the words “the economic opportunity area” and
1036 inserting in place thereof the following words:- EDIP tax.

1037 SECTION 38. Section 60 of chapter 23K of the General laws is hereby repealed.

1038 SECTION 39. Chapter 29 of the General Laws is hereby amended by striking out section
1039 2III, as appearing in the 2014 Official Edition, and inserting in place thereof the following
1040 section:-

1041 Section 2III. There shall be an Agricultural Resolve and Security Fund. The money in the
1042 fund shall be expended to foster agriculture as defined in section 1A of chapter 128 and for
1043 furthering other purposes and programs of the department of agricultural resources as set forth in
1044 any general or special law including, but not limited to: (i) agricultural education; (ii) support for

1045 sustainable agriculture and pollution prevention; (iii) agricultural integrated pest management
1046 programs; (iv) agricultural land preservation; (v) control of animal diseases; (vi) emergency
1047 preparedness; (vii) agricultural innovation; (viii) the agricultural food safety improvement
1048 program; (ix) the farm viability enhancement program; and (x) the urban agriculture program.

1049 The fund may receive money from: (i) gifts, grants and donations from public or private
1050 sources; (ii) federal reimbursements and grants-in-aid; (iii) revenues retained equal to 10 per
1051 cent, but not exceeding \$400,000, of the annual pesticide product registration fees collected
1052 pursuant to section 7 of chapter 132B; (iv) any appropriations authorized by the general court
1053 specifically designated to be credited to the fund; and (v) any interest earned on the fund. The
1054 state treasurer shall be the custodian of the fund and shall receive, deposit and invest all money
1055 transmitted under this section to ensure the highest interest rate available consistent with the
1056 safety of the fund. The books and records of the fund shall be subject to an annual audit by the
1057 state auditor. The department of agricultural resources may expend money in the fund and no
1058 expenditure from the fund shall cause the fund to be in deficiency at the close of a fiscal year.
1059 The commissioner of agricultural resources shall report annually to the house and senate
1060 committees on ways and means and the joint committee on environment, natural resources and
1061 agriculture on income received into the fund and sources of that income, any expenditure from
1062 the fund and the purpose of that expenditure and the fund's balance. Money in the fund at the
1063 close of a fiscal year shall not revert to the General Fund, shall be available for expenditure in
1064 the subsequent fiscal year and shall not be subject to section 5C of chapter 29.

1065 SECTION 40. Said chapter 29 is hereby further amended by inserting after section
1066 2TTTT the following section:-

1067 Section 2UUUU. (a) There shall be a Massachusetts Veterans and Warriors to
1068 Agriculture Program Fund to be administered by the department of agricultural resources.
1069 Notwithstanding any general or special law to the contrary, there shall be credited to the fund
1070 any revenue from appropriations or other money authorized by the general court and specifically
1071 designated to be credited to the fund and any gifts, grants, private contributions or investment
1072 income earned by the fund's assets and all other sources. No expenditure from the fund shall
1073 cause the fund to be in deficiency at the close of a fiscal year. Money in the fund at the end of a
1074 fiscal year shall not revert to the General Fund, shall be available for expenditure in the
1075 subsequent fiscal year and shall not be subject to section 5C of chapter 29.

1076 (b) Funds may be expended to enhance the education, training, employment, income,
1077 productivity and retention of veterans working or aspiring to work in the field of agriculture in
1078 the commonwealth. The department of agricultural resources, in consultation with the
1079 department of veterans' services, shall establish, develop and implement a veterans and warriors
1080 to agriculture program. Amounts credited to the fund shall be used, without further
1081 appropriation, for the costs associated with administering and implementing the program and
1082 may also be used to provide grants or loans on a competitive basis to public, private and
1083 charitable entities to finance projects in furtherance of the program. Expenditures from the fund
1084 shall complement and not replace existing local, state, federal and private funding for related
1085 training and educational programs.

1086 SECTION 41. Section 5A of chapter 30A of the General Laws, as appearing in the 2014
1087 Official Edition, is hereby amended by striking out, in line 2, the figure "12" and inserting in
1088 place thereof the following figure:- 6.

1089 SECTION 42. Section 59 of chapter 40 of the General Laws, as so appearing, is hereby
1090 amended by striking out, in lines 11 to 15, inclusive, the words “an economic target area or an
1091 area presenting exceptional opportunities for increased economic development, as defined by
1092 section 3D of chapter 23A and as may be defined further by regulations adopted by the economic
1093 assistance coordinating council” and inserting in place thereof the following words:- an
1094 economic target area as defined in section 3G of chapter 23A or an area designated by the
1095 economic assistance coordinating council as a TIF-eligible area pursuant to subsection (b) of
1096 section 3E of said chapter 23A.

1097 SECTION 43. Said section 59 of said chapter 40, as so appearing, is hereby further
1098 amended by striking out, in lines 84 and 88, the figure “3F” and inserting in place thereof, in
1099 each instance, the figure:- 3E.

1100 SECTION 44. Section 60 of said chapter 40, as so appearing, is hereby amended by
1101 striking out, in lines 5 to 7, inclusive, the words “the director of housing and community
1102 development, in consultation with the department of economic development and” and inserting
1103 in place thereof the following words:- the department of housing and community development,
1104 in consultation with.

1105 SECTION 45. Said section 60 of said chapter 40, as so appearing, is hereby further
1106 amended by striking out, in lines 15 to 18, inclusive, the words “characterized by a
1107 predominance of commercial land uses, a high daytime or business population, a high
1108 concentration of daytime traffic and parking” and inserting in place thereof the following words:-
1109 located within an area of concentrated development characterized by a predominance of
1110 commercial land uses.

1111 SECTION 46. Subsection (a) of said section 60 of said chapter 40, as so appearing, is
1112 hereby amended by striking out clause (ii) and inserting in place thereof the following clause:-

1113 (ii) describe the construction, reconstruction, rehabilitation and related activities, public
1114 and private, contemplated for such UCH-TIF zone as of the date of the adoption of the UCH-TIF
1115 plan; provided, however, that in the case of public construction, the UCH-TIF plan shall include
1116 a detailed projection of the costs and a betterment schedule for the defrayal of such costs;
1117 provided, further, that the UCH-TIF plan shall provide that no costs of such public construction
1118 shall be recovered through betterments or special assessments imposed on a party which has not
1119 executed an UCH-TIF agreement in accordance with clause (v); and provided, further, that in the
1120 case of private construction, the UCH-TIF plan shall include the types of affordable housing and
1121 residential and commercial growth which are projected to occur within such UCH-TIF zone
1122 together with such documentary evidence of the projected public benefits as are required by the
1123 regulations;

1124 SECTION 47. Clause (iii) of said subsection (a) of said section 60 of said chapter 40, as
1125 so appearing, is hereby amended by striking out subclauses (1) to (3), inclusive, and inserting in
1126 place thereof the following 2 subclauses:-

1127 (1) the numerator of which shall be: (A) in an UCH-TIF zone where the property includes
1128 primarily residential uses, the total assessed value of all parcels of all residential real estate that
1129 are assessed at full and fair cash value for the current fiscal year minus the new growth
1130 adjustment factor for the current fiscal year attributable to the residential real estate as
1131 determined by the commissioner of revenue pursuant to paragraph (f) of section 21C of said
1132 chapter 59; or (B) in an UCH-TIF zone where the property includes a mix of residential and

1133 commercial uses, the total assessed value of all parcels of all residential and commercial real
1134 estate that are assessed at full and fair cash value for the current fiscal year minus the new
1135 growth adjustment factor for the current fiscal year attributable to the residential and commercial
1136 real estate as determined by the commissioner of revenue pursuant to said paragraph (f) of said
1137 section 21C of said chapter 59; and

1138 (2) the denominator of which shall be the total assessed value for the preceding fiscal
1139 year of all the parcels included in the numerator; provided, however, that such ratio should not be
1140 less than 1.

1141 SECTION 48. Said subsection (a) of said section 60 of said chapter 40, as so appearing,
1142 is hereby further amended by striking out clause (v) and inserting in place thereof the following
1143 clause:-

1144 (v) state that each owner of property located in an UCH-TIF zone seeking to establish
1145 eligibility for tax increment exemptions from annual property taxes pursuant to clause (iii) shall
1146 execute an agreement, referred to as an UCH-TIF agreement, with the city or town, the form of
1147 which shall be included as an attachment to the UCH-TIF plan. The UCH-TIF agreement shall
1148 include, but not be limited to, the following: (1) all material representations of the parties which
1149 served as a basis for the granting of a UCH-TIF exemption; (2) any terms deemed appropriate by
1150 the city or town relative to compliance with the UCH-TIF agreement including, but not limited
1151 to, what shall constitute a default by the property owner and what remedies shall be allowed
1152 between the parties for any such defaults, including an early termination of the agreement; (3)
1153 provisions requiring that one of the affordability thresholds described in subsection (b) is met;
1154 (4) provisions stating that housing units that meet the affordability requirements of subsection (b)

1155 shall be subject to use restrictions as defined in this section; (5) a detailed recitation of the tax
1156 increment exemptions and the maximum percentage of the cost of public improvements that can
1157 be recovered through betterments or special assessments regarding a parcel of real property
1158 pursuant to clauses (iii) and (iv); (6) a detailed recitation of all other benefits and responsibilities
1159 inuring to and assumed by the parties to an agreement; and (7) a provision that the agreement
1160 shall be binding upon subsequent owners of the parcel of real property; and.

1161 SECTION 49. Said section 60 of said chapter 40, as so appearing, is hereby further
1162 amended by striking out subsections (b) to (e), inclusive, and inserting in place thereof the
1163 following 6 subsections:-

1164 (b) As a condition of the granting of an UCH-TIF exemption, a property owner shall
1165 satisfy 1 of the following affordability thresholds:

1166 (i) at least 15 per cent of the housing units assisted by the UCH-TIF agreement
1167 shall be affordable to occupants or families with incomes that are not more than 80 per cent of
1168 the area median income where the city or town is located, as defined by the United States
1169 Department of Housing and Urban Development, hereinafter referred to as AMI; or

1170 (ii) Not less than 25 per cent of the housing units assisted by the UCH-TIF
1171 agreement shall be affordable to occupants or families with incomes that are not more than 110
1172 per cent of the AMI; or

1173 (iii) the property shall satisfy the requirements of an existing inclusionary zoning
1174 ordinance or by-law in the city or town, under which the property owner is required to make a
1175 portion of the housing units assisted by the UCH-TIF agreement affordable to low- and
1176 moderate-income households.

1177 In addition, to support a finding of public benefit based on residential and commercial
1178 growth in an urban center, at least 1 of the following conditions shall be met:

1179 (A) The UCH-TIF zone has either: (1) an unemployment rate that exceeds the
1180 statewide average by not less than 25 per cent, (2) a commercial vacancy rate of not less than 15
1181 per cent or (3) an average household income that is not more than 115 per cent of the AMI;

1182 (B) Not less than 51 per cent of the land area within the UCH-TIF zone is located
1183 within a qualified census tract, as defined in section 42(d)(5) of the Internal Revenue Code; or

1184 (C) Not less than 51 per cent of the land area within the UCH-TIF zone
1185 constitutes a: (1) blighted open area, (2) decadent area or (3) sub-standard area, as defined in
1186 section 1 of chapter 121A.

1187 (c) The department of housing and community development shall review each UCH-TIF
1188 plan to determine whether it complies with the terms of this section and regulations that may be
1189 adopted by the department; provided, however, that the department shall certify, based upon the
1190 information submitted in support of the UCH-TIF plan by the city or town and through such
1191 additional investigation as the department may make, that the plan is consistent with the
1192 requirements of this section and will further the public purpose of encouraging increased
1193 residential growth, affordable housing and commercial growth; provided further, that a city or
1194 town may, at any time, revoke its designation of a UCH-TIF zone and, as a consequence of that
1195 revocation, shall immediately cease the execution of additional agreements pursuant to clause (v)
1196 of subsection (a); and provided further, that a revocation shall not affect agreements relative to
1197 property tax exemptions and limitations on betterments and special assessments pursuant to said

1198 clause (v) of said subsection (a), use restrictions or options to purchase and rights of first refusal
1199 required by this section which were executed before the revocation.

1200 (d) The board, agency or officer of the city or town authorized pursuant to clause (vi) of
1201 said subsection (a) to execute UCH-TIF agreements shall submit each executed UCH-TIF
1202 agreement to the department of housing and community development for approval. The
1203 department shall, as a condition of approval, certify that the UCH-TIF agreement complies with
1204 the terms of this section and furthers the public purpose of encouraging increased residential
1205 growth, affordable housing and commercial growth in the commonwealth. Upon receipt of the
1206 department's certification, the board, agency or officer of the city or town authorized pursuant to
1207 said clause (vi) of said subsection (a) to execute UCH-TIF agreements shall forward to the board
1208 of assessors a copy of the approved UCH-TIF agreement, together with a list of the parcels
1209 included therein. An executed and approved UCH-TIF shall be recorded in the registry of deeds
1210 or the registry district of the land court wherein the land lies.

1211 (e) Notwithstanding any general or special law to the contrary, an affordable housing
1212 development that benefits from a real estate tax exemption pursuant to this section that meets the
1213 affordability requirements of subsection (b) and subclause (3) of clause (v) of subsection (a) shall
1214 continue to meet those requirements for 30 years or for the term of any municipal bonds issued
1215 to finance the construction, reconstruction or rehabilitation of such development, whichever is
1216 shorter, as may be specified in the recorded restriction. The restriction shall be approved by the
1217 department of housing and community development in accordance with section 32 of chapter
1218 184 and shall be recorded in the registry of deeds or the registry district of the land court wherein
1219 the land lies.

1220 (f) The owner of property subject to an UCH-TIF agreement shall certify to the city or
1221 town the incomes of the families or occupants, upon initial occupancy, of the affordable housing
1222 units designated in the UCH-TIF agreement and provide that certification to the department of
1223 housing and community development on an annual basis. If the owner fails to provide
1224 certification or otherwise fails to comply with the UCH-TIF agreement, including failing to
1225 maintain the affordability of housing units assisted pursuant to this section, the city or town may
1226 place a lien on the property in the amount of the real estate tax exemptions granted pursuant to
1227 the UCH-TIF agreement for any year in which the owner is not in compliance with this
1228 subsection. If the city or town determines, with the approval of the department of housing and
1229 community development, that the owner is unlikely to come into compliance with the
1230 affordability requirements of said subsection (b) and said subclause (3) of said clause (v) of said
1231 subsection (a), the city or town may place a lien on the property in the amount of the total real
1232 estate tax exemption granted pursuant to the UCH-TIF agreement. The lien shall be recorded in
1233 the registry of deeds or the registry district of the land court wherein the land lies.

1234 (g) For the purposes of this section an “area of concentrated development” shall be a
1235 center of commercial activity within a municipality, including town and city centers, other
1236 existing commercial districts in towns and cities and existing rural village districts.

1237 SECTION 50. Section 4 of chapter 40G of the General Laws, as so appearing, is hereby
1238 amended by striking out, in line 85, the words “as defined in section 3D” and inserting in place
1239 thereof the following words:- designated pursuant to section 3G.

1240 SECTION 51. Section 2 of chapter 40H of the General Laws, as so appearing, is hereby
1241 amended by striking out, in line 60, the words “3D of chapter 23A” and inserting in place thereof
1242 the following words:- section 3G of chapter 23A or meeting the criteria for such designation.

1243 SECTION 36. Section 4G of chapter 40J of the General Laws, as so appearing, is hereby
1244 amended by striking out, in lines 19 and 24, the figure “\$3”, and inserting in place thereof the
1245 following figure:- \$1.

1246 SECTION 53. Section 6D of said chapter 40J, as so appearing, is hereby amended by
1247 adding the following subsection:-

1248 (g) The institute shall, in consultation with the secretary of housing and economic
1249 development and informal advisers from the public and private sectors, develop strategies and
1250 action plans to facilitate the continued development and accelerating growth of the e-health
1251 cluster in the commonwealth involving a range of products, services and systems at the
1252 intersection of medicine, healthcare and information technology including, but not limited to: (i)
1253 electronic health records; (ii) consumer wearable devices; (iii) care systems; (iv) payment
1254 management systems; (v) healthcare robotics; (vi) telemedicine; and (vii) big data analytics, for
1255 the purpose of improving health care quality, reducing costs and supporting the expansion of
1256 economic opportunities for the citizens of the commonwealth. Without limiting the generality of
1257 the foregoing, the institute may: (i) develop a market access program connecting provider and
1258 payer needs with ideas and products through pilot programs; (ii) undertake a healthcare big data
1259 initiative designed to improve healthcare data transparency and availability; (iii) create
1260 opportunities for e-health cluster stakeholders, including investors, entrepreneurs and healthcare
1261 providers, to convene to exchange ideas and make connections; and (iv) encourage the adoption

1262 of open-source software principles, which may include recommendations toward the
1263 establishment of procurement rules that enable major technology systems, platforms and
1264 products purchased by the state to remain open for the development of third party end-user
1265 software and application designs that improve ease of access and utilization of those major
1266 technology systems. In furtherance of the purposes of this subsection, the institute shall
1267 coordinate and collaborate with such other agencies, authorities and public instrumentalities as
1268 the secretary of housing and economic development may suggest and shall endeavor to identify
1269 moneys and resources that could be made available for those purposes. The corporation may
1270 expend moneys credited to the e-Health Institute Fund established in section 6E for the purposes
1271 of this subsection, without compliance with any further restrictions contained in section 6E, and
1272 to expend for the purposes of this subsection any other moneys available to the corporation that
1273 are not expressly restricted by law.

1274 SECTION 54. Chapter 40J of the General Laws is hereby amended by inserting after
1275 section 6I the following section:-

1276 Section 6J. There shall be established and set up on the books of the corporation a Digital
1277 Health Internship Incentive Trust Fund which shall be administered by the executive director of
1278 the corporation. The corporation shall hold the fund in an account separate from other funds,
1279 including other funds established in this chapter. Amounts credited to the fund shall be available
1280 for expenditure by the corporation without further appropriation for any activities consistent with
1281 this section as the corporation deems appropriate; provided, however, that amounts credited to
1282 the fund shall be used to provide stipends for internships in digital health fields for
1283 undergraduate, graduate and postgraduate students and recent graduates at companies in the
1284 commonwealth, with preference given to those employed by small businesses and start-up

1305 “CBD fee”, a payment for services or improvements specified by the initial management
1306 plan and any management plan.

1307 “Initial management plan”, the strategic and operating plan for the CBD as approved by
1308 the municipal governing body as part of the creation of the CBD.

1309 “Management plan”, any subsequent, updated version of the initial management plan that
1310 is approved by the board of directors.

1311 “Memorandum of understanding with the municipality” or “MOU”, a document which
1312 describes the standard government services and supplemental services to be provided within the
1313 CBD and how the municipality will participate in the CBD as a property owner and member.

1314 “Municipal governing body”, the city council or board of aldermen in a city or the board
1315 of selectmen or town council in a town.

1316 “Petition signer”, a property owner, or their designee, within the CBD who affirmatively
1317 signs the petition to establish the CBD.

1318 “Property”, real property located within the CBD, whether commercial, tax exempt or
1319 residential.

1320 “Property owner”, the owner of record of property; provided, however, that when a
1321 property is owned by an entity other than a natural person, a petition signer for that property shall
1322 include the petition-signer’s title and shall demonstrate its authority to sign as owner; and
1323 provided further, that if a property is owned by multiple persons, the signature of 1 owner shall be
1324 sufficient if that owner demonstrates authority to sign on behalf of the other owners.

1325 “Standard government services”, governmental functions, programs, activities, facilities,
1326 improvements and other services that a municipality is authorized to perform or provide and that
1327 are paid for out of the municipal government budget.

1328 “Supplemental services”, the provision of programs, public rights of way services,
1329 activities, amenities or information in addition to the standard governmental services provided to
1330 the CBD.

1331 Section 2. The rights and powers of a CBD corporation in a CBD approved by the
1332 municipal governing body pursuant to section 4 shall include: retaining or recruiting business;
1333 administering and managing central and neighborhood business districts; promoting economic
1334 development; managing parking; designing, engineering, constructing, maintaining or operating
1335 buildings, facilities, urban streetscapes or infrastructures to further economic development and
1336 public purposes; conducting historic preservation activities; leasing, owning, acquiring, or
1337 optioning real property; owning and managing parks, public spaces and community facilities;
1338 supplementing maintenance, security, or sanitation; planning and designing services; formulating
1339 a fee structure; accumulating interest; incurring costs or indebtedness; entering into contracts;
1340 suing and being sued; employing legal and accounting services; undertaking planning, feasibility
1341 and market analyses; developing common marketing and promotional activities; engaging in
1342 placemaking, programming, and event management within the district; soliciting donations,
1343 sponsorships and grants; operating transit services; and supporting public art, human and
1344 environmental services related to the enhancement of the district or other supplemental services
1345 or programs that would further the purposes of this chapter.

1346 Section 3. The organization of a CBD shall be initiated by a petition of the property
1347 owners within the proposed CBD, which shall be filed in the office of the clerk of the
1348 municipality and contain the following:

1349 (i) the signatures of the property owners or petition signers in the proposed district who
1350 support the establishment of the district and who will pay more than 50 per cent of the
1351 assessments proposed to be levied; provided, however, that the amount of the assessment
1352 attributable to property owned by the same property owner that is in excess of 20 per cent of the
1353 amount of all assessments proposed shall not be included in the calculation or, alternatively, if
1354 there are not more than 4 property owners in the proposed district, all such property owners shall
1355 sign the petition;

1356 (ii) a description of and a site map delineating the boundaries of the proposed CBD;

1357 (iii) the identity and address of the CBD corporation, including its initial set of directors
1358 and officers and a copy of its by-laws;

1359 (iv) An initial management plan, which shall set forth the supplemental services and
1360 programs, vision, strategy, budget and fee structures proposed for the CBD;

1361 (v) the criteria for waiving the fee for any property owner within the CBD who can
1362 provide evidence that the imposition of such a fee would create a significant financial hardship;
1363 and

1364 (vi) a staffing plan, which may include private nonprofit, for profit or public agency
1365 contractors or subcontractors.

1366 A petition may include a mechanism for reimbursing the municipality for the costs
1367 incurred in establishing the CBD, and for costs incurred in collecting the district fees. A copy of
1368 the petition shall be filed with the undersecretary of housing and community development and
1369 the secretary of housing and economic development not more than 30 days following receipt of
1370 the petition by the clerk of the municipality.

1371 Section 4. (a) The municipal governing body shall hold a public hearing not more than
1372 60 days following receipt of the petition by the clerk of the municipality. Written notification of
1373 the hearing shall be sent to each property owner within the boundary of the proposed CBD not
1374 more than 30 days before a hearing by mailing notice to the address listed in the property tax
1375 records. Notification of the hearing shall be published for 2 consecutive weeks in a newspaper of
1376 general circulation in the area, the last publication being not less than 14 days before the hearing
1377 and listed on the municipality's website. The public notice shall contain the proposed boundaries
1378 of the CBD, the proposed fee level, a summary of supplemental programs and services and
1379 where the property owner may obtain a full copy of the initial management plan.

1380 (b) Prior to the public hearing, the municipal governing body shall direct the town clerk,
1381 city clerk or a designee to determine that the establishment criteria have been met, as set forth in
1382 section 3. In determining whether a signature is authentic, the clerk shall apply the same standard
1383 used when certifying signatures for a petition to place a referendum on a local or state ballot.

1384 (c) Not more than 45 days after the public hearing, a municipal governing body, in its
1385 sole discretion, may, by vote of the city council with approval of the mayor in a city and by vote
1386 of the board of selectmen in a town, declare the district organized and describe the boundaries
1387 and service area of the district; provided, however, that in a town with a population of not more

1388 than 10,000, the district shall not be declared organized without a vote by the board of selectmen
1389 and a town meeting. The declaration shall include authorization to municipal staff to enter into
1390 an agreement with the CBD corporation with respect to operations and funding consistent with
1391 the approved initial management plan. Upon such declaration, the CBD may commence
1392 operations.

1393 (d) Notice of the declaration of the organization of the CBD shall be mailed or delivered
1394 to each property owner within the proposed CBD. The notice shall explain that membership in
1395 the CBD is irrevocable unless the CBD is dissolved pursuant to section 10 and shall include a
1396 description of the basis for determining the district fee, the projected fee level and the services to
1397 be provided within the CBD. Such notice shall be published for 2 consecutive weeks in a
1398 newspaper of general circulation in the area, the last publication being not more than 30 days
1399 after the vote to declare the district organized.

1400 (e) Participation in the CBD shall be permanent unless the CBD is dissolved pursuant to
1401 section 10. All property owners, including public, private and nonprofit entities, shall participate,
1402 although each shall contribute in accordance with fee structures based upon the benefits
1403 anticipated to be received, as outlined in the initial management plan.

1404 Section 5. (a) Each CBD corporation shall have a not for profit board of directors that
1405 shall oversee its operations to insure the implementation of the initial management plan and any
1406 management plan. At least 51 per cent of the board shall be composed of property owners or
1407 their designees, and the remaining members may be a balanced group of stakeholders
1408 representing the community, including residents, municipal government, business tenants and
1409 nonprofits.

1410 (b) The initial management plan shall be updated at least once every 3 years by the CBD
1411 board of directors and a copy thereof shall be mailed, emailed or delivered to each CBD member
1412 and filed with the municipal governing body.

1413 (c) The CBD corporation shall comply with the public charity reporting requirements of
1414 section 8F of chapter 12.

1415 Section 6. All real property located within a proposed CBD shall be considered in the fee
1416 formula for supplemental services and programs as outlined in the initial management plan. The
1417 CBD corporation, at its sole discretion, may grant a financial hardship waiver to any property
1418 owner, pursuant to the waiver criteria established within the CBD. A waiver is not intended to be
1419 permanent and shall be requested and granted on an annual basis, and shall be based upon
1420 temporary, extraordinary circumstances. The CBD corporation may also, at its discretion,
1421 approve in-kind contributions or services in addition to, or in lieu of, fees upon execution of a
1422 memorandum of agreement with a property owner.

1423 Section 7. Upon formal approval of a CBD, the municipal governing body shall adopt the
1424 district fee structure for the financing of items submitted in the initial management plan for the
1425 CBD; provided, however, that the total fees assessed in any 1 year may not exceed 1/2 of 1 per
1426 cent of the sum of the assessed valuation of the real property owned by participating members in
1427 the CBD district.

1428 The basis of a district fee may be determined by a formula utilizing at least 1 or a
1429 combination of the following methodologies:

1430 (i) different levels for varying classifications of real property;

- 1431 (ii) benefit zones;
- 1432 (iii) assessed valuation;
- 1433 (iv) building or parcel square footage;
- 1434 (v) street frontage; or
- 1435 (vi) any other formula which meets the objectives of the CBD.

1436 The CBD, through its management plan, shall have the option to limit or cap the
1437 maximum annual fee derived from individual properties or the total annual revenue generated by
1438 the CBD.

1439 The initial management plan may also propose a “phase-in” period of not more than 3
1440 years, with assessments increasing over the stated period. The formula for determining the
1441 district fee structure shall be set forth in the original petition as required by section 3.

1442 The CBD may change the formula or the assessment level set forth in the initial
1443 management plan or management plan by 2/3 vote of its board of directors, ratified by vote of
1444 the property owners who are required to pay more than 50 per cent of the assessments. Within 30
1445 days after amendment of the formula or assessment level, the CBD shall file notice of the
1446 changes with the municipal governing body, the undersecretary of housing and community
1447 development and the secretary of housing and economic development.

1448 In addition to receiving funds from the district fee, the CBD corporation may receive
1449 grants, donations, revenues generated from parking fees, CBD activities or gifts on behalf of the
1450 CBD.

1451 Section 8. The collector or treasurer of the municipality may collect district fees in
1452 designated CBDs and disburse the funds to the CBD corporation. In addition to the items
1453 identified in section 3A of chapter 60, the collector or treasurer may include notices for district
1454 fees in the envelope or electronic message in which a property bill is sent.

1455 District fees collected shall be used solely to fund items to further the goals identified and
1456 approved in the initial management plan for the CBD.

1457 The collector or treasurer shall disburse fee revenues to the CBD corporation not later
1458 than 30 days after the collection of such fees, together with any interest earned on those fees.

1459 Following establishment of the CBD, all fees billed by or on behalf of the CBD and
1460 unpaid after 30 days from the date of billing shall become a lien on the property, which shall
1461 have priority over all other liens except municipal liens and mortgages of record prior to the
1462 recording of a notice of lien, if notice of the lien is duly recorded by the CBD corporation in the
1463 appropriate registry of deeds or land court registry district.

1464 Section 9. At any time after the establishment of a CBD pursuant to this chapter, the
1465 district boundaries upon which the establishment was based may, upon the recommendation of
1466 the CBD corporation, be amended by the municipal governing body after compliance with the
1467 procedures set forth in this section.

1468 The CBD corporation shall prepare a petition, consistent with the criteria described in
1469 section 3; provided, however, that if the petition concerns an amendment to expand the district,
1470 the petition shall be accompanied by signatures of the property owners who are required to pay
1471 more than 50 per cent of the assessments in the expanded area. If the petition concerns an
1472 amendment to reduce the size of the district, it shall be accompanied by signatures of the

1473 property owners who are required to pay more than 50 per cent of the assessments levied in the
1474 existing district. The municipal governing body shall hold a public hearing not more than 60
1475 days after its receipt of a petition to amend the district boundaries. In the case of an expansion
1476 petition, written notification of the hearing shall be sent to each property owner within the
1477 proposed expansion area of the CBD not more than 30 days before the hearing, by mailing notice
1478 to the address listed in the property tax records. In the case of a reduction petition, the notice
1479 shall be sent to each property owner in the existing district. For either an expansion or reduction
1480 petition, notification of the hearing shall also be published for 2 consecutive weeks in a
1481 newspaper of general circulation in the area with the last publication being not more than 14 days
1482 before the hearing and shall be listed on the municipality's website. For an expansion petition,
1483 the public notice shall contain the proposed expanded boundaries of the CBD, the fee level, a
1484 summary of supplemental programs and services, and where the property owner may obtain a
1485 full copy of the management plan. For a reduction petition, the public notice shall contain the
1486 proposed reduced boundaries of the CBD and any changes in the fee level, supplemental
1487 programs and services or other material aspects of the management plan that will occur as a
1488 result of the boundary change. Not more than 30 days after the hearing, and upon determination
1489 by the city or town clerk, or designee, that the petition has met the necessary criteria, the
1490 municipal governing body, in its sole discretion, may by a vote declare the district boundaries
1491 amended.

1492 Upon the adoption of an amendment to the district boundaries which increases the size of
1493 the district, owners of property to be added to the district shall be notified of the new boundaries
1494 of the district in accordance with section 4.

1495 Section 10. A CBD may be dissolved by petition to the municipal governing body and a
1496 subsequent decision by that governing body to authorize dissolution.

1497 A petition to dissolve a CBD shall contain the signatures of the property owners who are
1498 required to pay more than 50 per cent of the assessments levied in the district; provided,
1499 however, that the amount of the assessment attributable to property owned by the same property
1500 owner that is in excess of 20 per cent of the amount of all assessments proposed shall not be
1501 included in the calculation.

1502 The municipal governing body shall hold a public hearing not more than 30 days after its
1503 receipt of a petition on the issue of dissolution.

1504 After a public hearing, the municipal governing body may declare the CBD dissolved;
1505 provided, however, that no CBD shall be dissolved until it has satisfied or paid in full all of its
1506 outstanding indebtedness, obligations and liabilities; until funds are on deposit and available
1507 therefore or until a repayment schedule has been formulated and municipally approved. Upon
1508 dissolution, the CBD shall not incur any new or increased financial obligations.

1509 Any liabilities, either current or future, incurred as a result of action to accomplish the
1510 purposes of the management plan shall not be an obligation of the municipality. Liabilities shall
1511 be paid for entirely from revenue gained from the project or facilities authorized, or from the fees
1512 on the properties in the CBD.

1513 Upon the dissolution of a CBD, any remaining revenues derived from the sale of assets
1514 acquired with fees collected shall be refunded to the property owners in the CBD by applying the
1515 same formula used to calculate the fee in the fiscal year in which the CBD is dissolved.

1516 Nothing in this section shall prevent the filing of a subsequent petition for a similar
1517 community benefit district.

1518 Section 11. A CBD may include noncontiguous geographic areas within the municipality.
1519 If the petition proposes such a district, each noncontiguous area shall separately qualify by
1520 meeting the signature threshold in section 3. Once the clerk has determined that the
1521 establishment criteria have been met, the municipality shall consider whether the CBD as a
1522 whole should be approved. A petition to reduce or dissolve a CBD with noncontiguous areas
1523 shall be signed by property owners representing at least 50 per cent of the assessments in the
1524 CBD as a whole. A petition to expand such a CBD shall be signed by property owners
1525 representing 50 per cent of the assessments in the expanded area only. A CBD that includes
1526 noncontiguous areas may set services, programs and fees to take into account the differing
1527 circumstances of each area.

1528 Section 12. A CBD may be located in more than 1 municipality if the petition in each
1529 municipality separately complies with this chapter. Petitioners shall state in each petition
1530 whether they will proceed with establishment if the other municipality or municipalities involved
1531 do not approve the proposed CBD. A petition to reduce a CBD located in more than 1
1532 municipality shall be signed by property owners with 50 per cent of the assessments in that
1533 municipality's portion of the district. A petition to expand such a CBD shall be signed by
1534 property owners representing 50 per cent of the assessments in the expanded area only. A
1535 petition to dissolve the entire CBD located in more than 1 municipality shall be signed by
1536 property owners representing 50 per cent of the assessments in each municipality. A CBD
1537 located in more than 1 municipality may set services, programs and fees to take into account the
1538 differing circumstances of each area.

1539 SECTION 56. Section 1 of chapter 40V of the General Laws, as appearing in the 2014
1540 Official Edition, is hereby amended by striking out the definition of “Certified housing
1541 development project”, and inserting in place thereof the following definition:-

1542 “Certified housing development project”, the new construction or substantial
1543 rehabilitation of a housing development project that has been approved by the department for
1544 participation in the housing development incentive program.

1545 SECTION 57. Said section 1 of said chapter 40V, as so appearing, is hereby further
1546 amended by striking out the definitions of “Market rate residential unit” and “Qualified
1547 substantial rehabilitation expenditure” and inserting in place thereof following 2 definitions:-

1548 “Market rate residential unit”, a residential unit priced consistently with prevailing rents
1549 or sale prices in the municipality as determined based on criteria established by the department.

1550 “Qualified project expenditure”, an expenditure directly related to the construction or
1551 substantial rehabilitation of a certified housing development project, including the cost of site
1552 assessment and remediation of hazardous materials, but excluding the purchase of the property,
1553 provided, however, that: (i) the department has certified that the proposed project meets the
1554 definition of certified housing development project; (ii) prior to construction, the department has
1555 certified that all or a portion of the project costs are for new construction or substantial
1556 rehabilitation; and (iii) after the construction of the project has been completed, the department
1557 has certified that the project has been completed in compliance with this chapter and the
1558 requirements and conditions of any prior certifications.

1559 SECTION 58. Said section 1 of said chapter 40V, as so appearing, is hereby further
1560 amended by inserting after the word “property,” in line 34, the following words:- including site
1561 assessment and remediation of hazardous materials, but.

1562 SECTION 59. Section 4 of said chapter 40V, as so appearing, is hereby amended by
1563 striking out, in line 12, the words “is a” and inserting in place thereof the following words:-
1564 involves either new construction or the.

1565 SECTION 60. Said section 4 of said chapter 40V, as so appearing, is hereby further
1566 amended by striking out, in line 13, the word “approve” and inserting in place thereof the
1567 following word:- certify.

1568 SECTION 61. Said section 4 of said chapter 40V, as so appearing, is hereby further
1569 amended by striking out, in line 35, the words “HDIP zone” and inserting in place thereof the
1570 following words:- HD zone.

1571 SECTION 62. Said section 4 of said chapter 40V, as so appearing, is hereby further
1572 amended by inserting after the word “certified”, in lines 44, 56, 57 and 83, each time it appears,
1573 the following words:- housing development.

1574 SECTION 63. The introductory paragraph of section 5 of said chapter 40V, as so
1575 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1576 following sentence:- The department may award tax credits available under subsection (q) of
1577 section 6 of chapter 62 or section 38BB of chapter 63 of not more than 25 per cent of the cost of
1578 qualified project expenditures allocable to the market rate units in a project, as determined by the
1579 department, to a sponsor of a certified housing development project.

1580 SECTION 64. Said section 5 of said chapter 40V, as so appearing, is hereby further
1581 amended by striking out, in lines 9, 13 and 15, the word “project” and inserting in place thereof,
1582 in each instance, the following words:- certified housing development project.

1583 SECTION 65. Section 3 of chapter 62 of the General Laws is hereby amended by striking
1584 out, in lines 114 and 115, as so appearing, the words “established by section three B of chapter
1585 twenty-three A” and inserting in place thereof the following words:- pursuant to section 3G of
1586 chapter 23A.

1587 SECTION 66. Subparagraph (11) of paragraph (a) of part B of said section 3 of said
1588 chapter 62, as so appearing, is hereby amended by adding the following sentence:- An individual
1589 who is a nonresident for all or part of the taxable year shall not be eligible to claim this
1590 deduction.

1591 SECTION 67. Paragraph (a) of part B of said section 3 of said chapter 62, as amended by
1592 section 12 of chapter 10 of the acts of 2015, is hereby further amended by adding the following
1593 subparagraph:-

1594 (19) An amount equal to the amount expended in the taxable year for the purchase of an
1595 interest in, or the amount contributed in the taxable year to an account in, a prepaid tuition
1596 program or college savings program established by the commonwealth or an instrumentality or
1597 authority of the commonwealth; provided, however, that in the case of a single person or a
1598 married person filing a separate return or as head of household, the total amount deducted in the
1599 taxable year shall not exceed \$1,000; and provided further, that in the case of a married couple
1600 filing a joint return, the total amount deducted in the taxable year shall not exceed \$2,000.

1601 Notwithstanding a statute of limitations on the assessment of an income tax under this
1602 chapter, a deduction taken under this subparagraph shall be subject to recapture in the taxable
1603 years in which a distribution or a refund is made for a reason other than: (i) to pay qualified
1604 higher education expenses as defined in 26 U.S.C. 529(e)(3); or (ii) the beneficiary's death,
1605 disability or receipt of a scholarship. For the purposes of this subparagraph, “purchaser” or
1606 “contributor” shall mean the person shown as the purchaser or contributor on the records of the
1607 qualifying prepaid tuition or college savings program as of December 31 of the taxable year. In
1608 the case of a transfer of ownership of a prepaid tuition contract or savings trust account, the
1609 transferee shall succeed to the transferor's tax attributes associated with the prepaid tuition
1610 contract or savings trust account including, but not limited to, carryover and recapture of a
1611 deduction.

1612 Annually, not later than October 15, the commissioner shall submit a report to the
1613 secretary of administration and finance, the chairs of the senate and house committees on ways
1614 and means and the senate and house chairs of the joint committee on revenue that provides the
1615 following information: (i) the number of prepaid tuition contracts or savings trust accounts
1616 entered into or opened by residents of the commonwealth during the prior year; (ii) the amount
1617 of the allowable deductions claimed under this subparagraph during the prior year; and (iii) the
1618 adjusted gross income of each taxpayer qualifying for the deduction allowed under this
1619 subparagraph.

1620 SECTION 68. Section 6 of said chapter 62 is hereby amended by striking out subsection
1621 (g), as appearing in the 2014 Official Edition, and inserting in place thereof the following
1622 subsection:-

1623 (g) (1) As used in this subsection, “certified project”, “controlling business”,
1624 “EACC”, “EDIP contract” and “proposed project” shall have the same meanings as ascribed to
1625 them in section 3A of chapter 23A.

1626 (2) A credit shall be allowed against the tax liability imposed by this chapter on
1627 the owner or lessee of a certified project, to the extent the credit is authorized by the EACC, up
1628 to an amount equal to 50 per cent of the liability in a taxable year; provided, however, that the 50
1629 per cent limitation shall not apply where the credit is refundable under paragraph (6). The
1630 amount of the credit shall be determined by the EACC under section 3D of chapter 23A and
1631 other criteria or guidance that the council shall from time to time adopt; provided further, that a
1632 credit awarded in connection with a certified project that will retain permanent full-time
1633 employees in a gateway municipality without creating a net increase in permanent full-time
1634 employees shall not exceed \$5,000 per retained employee. A credit allowed under this section
1635 shall be taken only after the taxpayer executes an EDIP contract under said section 3D of said
1636 chapter 23A.

1637 (3) The total amount of credits that may be authorized by the EACC in a calendar
1638 year pursuant to this section and section 38N of chapter 63 shall not exceed \$30,000,000
1639 annually; provided, however, that the total amount shall not include credits granted pursuant to
1640 subsection (q) of section of 6 of this chapter and section 38BB of said chapter 63; and provided
1641 further, that the total amount shall include: (i) refundable credits granted during the year pursuant
1642 to this section or said section 38N of said chapter 63; (ii) nonrefundable credits granted during
1643 the year pursuant to this section or said section 38N of said chapter 63 to the extent that such
1644 nonrefundable credits are estimated by the commissioner to offset tax liabilities during the year;
1645 and (iii) carryforwards of credits from prior years under this section or said section 38N of said

1646 chapter 63 to the extent that the credit carryforwards, if any, are estimated by the commissioner
1647 to offset tax liabilities during the year. A portion of the annual cap not awarded by the EACC in
1648 a calendar year shall not be applied to an award in a subsequent year. The EACC shall provide
1649 the commissioner with the documentation that the commissioner deems necessary to confirm
1650 compliance with the annual cap and the commissioner shall provide a report confirming
1651 compliance to the secretary of administration and finance and the secretary of housing and
1652 economic development.

1653 (4) A taxpayer entitled to a credit under this subsection for a taxable year may, to
1654 the extent authorized by the EACC, carry over and apply to the tax liability imposed by this
1655 chapter for any of the next succeeding 10 taxable years the portion, as reduced from year to year,
1656 of those credits that exceed the tax liability imposed by this chapter for the taxable year;
1657 provided, however, that the taxpayer shall not apply the credit to the tax liability imposed by this
1658 chapter for a taxable year beginning more than 5 years after the certified project ceases to qualify
1659 as a certified project under chapter 23A; and provided further, that notwithstanding the
1660 foregoing, the EACC may limit or restrict the carryover of credits under section 3D of said
1661 chapter 23A.

1662 (5) For the purposes of this subsection, the commissioner may aggregate the
1663 activities of entities, whether or not incorporated, under common control as established in 26
1664 U.S.C. 41(f).

1665 (6) The commissioner shall promulgate the rules and regulations necessary to
1666 implement this subsection including, but not limited to, provisions to prevent the generation of
1667 multiple credits with respect to the same property.

1668 (7) If a credit allowed under paragraph (2) is designated by the EACC as a
1669 refundable credit, the credit shall first be applied against the tax liability of the taxpayer imposed
1670 by this chapter and 100 per cent of the balance of the credit may, at the option of the taxpayer
1671 and to the extent authorized by the EACC, be refundable to the taxpayer. In each case, the EACC
1672 shall specify the timing of the refund which may be for the taxable year in which all or a portion
1673 of the certified project is placed in service or the taxable year subsequent to the year in which the
1674 required jobs are created. If the credit balance is refunded to the taxpayer, the credit carryover
1675 provisions of paragraph (4) shall not apply.

1676 (8) If the EACC revokes the certification of a project under section 3F of chapter
1677 23A, a portion of the tax credit otherwise allowed by this section and claimed by the taxpayer
1678 prior to the date on which EACC makes the determination to revoke its certification of the
1679 project shall be added back as additional tax due and shall be reported as such on the return of
1680 the taxpayer for the taxable period in which the EACC makes the determination to revoke the
1681 certification of the project. The amount of credits subject to recapture shall be proportionate to
1682 the taxpayer's compliance with the job creation requirements applicable to the certified project.
1683 The taxpayer's proportion of compliance shall be determined by the EACC as part of its
1684 revocation process and shall be reported to the taxpayer and the department of revenue at the
1685 time that certification is revoked.

1686 (9) If a certified project is sold or otherwise disposed of, a tax credit allowed
1687 under this subsection may be transferred to the purchaser of the certified project; provided,
1688 however, that the EDIP contract shall be assigned to and assumed by the purchaser of the
1689 certified project and the assignment and assumption shall be approved in writing by the EACC.

1690 (10) Nothing in this subsection shall limit the authority of the commissioner to
1691 make an adjustment to a taxpayer's liability upon audit.

1692 SECTION 69. Section 6 of said chapter 62 is hereby amended by striking out subsection
1693 (h), as most recently amended by section 1 of chapter 52 of the acts of 2015, and inserting in
1694 place thereof the following subsection:-

1695 (h) A taxpayer shall be allowed a credit against the taxes imposed by this chapter if the
1696 taxpayer qualified for and claimed the earned income credit allowed under section 32 of the
1697 Code, as amended and in effect for that tax year. With respect to a person who is a nonresident
1698 for part of the taxable year, the credit shall be limited to 28 per cent of the federal credit
1699 multiplied by a fraction, the numerator of which shall be the number of days in the tax year the
1700 person resided in the commonwealth and the denominator of which shall be the number of days
1701 in the taxable year. Persons who are nonresidents for the entire taxable year shall not be allowed
1702 the credit. The credit allowed by this subsection shall equal 28 per cent of the federal credit
1703 received by the taxpayer for the taxable year. If other credits allowed under this section are
1704 utilized by the taxpayer for the taxable year, the credit afforded by this subsection shall be
1705 applied last. If the amount of the credit allowed under this subsection exceeds the taxpayer's
1706 liability, the commissioner shall treat such excess as an overpayment and shall pay the taxpayer
1707 the amount of such excess, without interest.

1708 SECTION 70. Said section 6 of said chapter 62 is hereby further amended by striking
1709 out, in line 893, as so appearing, the word "ten" and inserting in place thereof the following
1710 figure:- 25.

1711 SECTION 71. Said section 6 of said chapter 62 is hereby further amended by striking
1712 out, in line 894, as so appearing, the words “substantial rehabilitation” and inserting in place
1713 thereof the following word:- project.

1714 SECTION 72. Said section 6 of said chapter 62 is hereby further amended by striking
1715 out, in line 905, and in lines 939 and 940, as so appearing, the word “rehabilitation” and inserting
1716 in place thereof, in each instance, the following word:- project.

1717 SECTION 73. Said section 6 of said chapter 62 is hereby further amended by striking
1718 out, in lines 923 and 935, as so appearing, the figure “5” and inserting in place thereof, in each
1719 instance, the figure:- 10.

1720 SECTION 74. Said section 6 of said chapter 62, as most recently amended by section 1 of
1721 chapter 52 of the acts of 2015, is hereby further amended by adding the following subsection:-

1722 (t)(1) As used in this subsection, the following words shall have the following meanings
1723 unless the context clearly requires otherwise:-

1724 “Business”, a profession, sole proprietorship, trade partnership, corporation, general
1725 partnership, limited liability company, limited partnership, joint venture, business trust, public
1726 benefit corporation, non-profit entity or other business entity.

1727 “Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

1728 “Qualifying business”, a business which: (i) has its principal place of business in the
1729 commonwealth; (ii) has at least 50 per cent of its employees located in the business’s principal
1730 place of business; (iii) has a fully developed business plan that includes all appropriate long-term
1731 and short-term forecasts and contingencies of business operations, including research and

1732 development, profit, loss and cash flow projections and details of angel investor funding; (iv)
1733 employs 20 or fewer full-time employees at the time of the taxpayer investor’s initial qualifying
1734 investment as provided for in paragraph (2); (v) has a federal tax identification number; and (vi)
1735 has gross revenues equal to or less than \$500,000 in the fiscal year prior to eligibility.

1736 “Qualifying investment”, a monetary investment that is at risk and is not secured or
1737 guaranteed; provided, however, that a qualifying investment shall not include venture capital
1738 funds, hedge funds or commodity funds with institutional investors or investments in a business
1739 involved in retail, real estate, professional services, gaming or financial services.

1740 “Taxpayer investor”, an accredited investor, as defined by the United States Securities
1741 and Exchange Commission pursuant to 15 USC section 77b(15)(ii) who is not the principal
1742 owner of the qualifying business and who is involved in the qualifying business as a full-time
1743 professional activity.

1744 (2) A taxpayer investor who makes a qualifying investment in a qualifying business shall
1745 be allowed a credit against the taxes imposed by this chapter in an amount equal to 20 per cent of
1746 the amount of the taxpayer’s qualifying investment. A taxpayer investor who makes a qualifying
1747 investment in a qualifying business with its principal place of business located in a gateway
1748 municipality shall be allowed a credit against the taxes imposed by this chapter in an amount
1749 equal to 30 per cent of the amount of the taxpayer’s qualifying investment. Taxpayer investors
1750 may invest up to \$125,000 per qualifying business per year with a \$250,000 maximum for each
1751 qualifying business. The total of all tax credits available to a taxpayer investor pursuant to this
1752 subsection shall not exceed \$50,000 in a single calendar year.

1753 (3) Qualifying investments may be used by a qualifying business for the following
1754 purposes: (i) capital improvements; (ii) plant equipment; (iii) research and development; and (iv)
1755 working capital. Qualifying investments shall not be used to pay dividends, fund or repay
1756 shareholders' loans, redeem shares, repay debt or pay wages or other benefits of the taxpayer
1757 investor.

1758 (4) The credits allowed pursuant to paragraph (2) may be taken against income tax due in
1759 either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any
1760 amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the
1761 taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to
1762 have its principal place of business in the commonwealth within that 3 year period, the taxpayer
1763 investor shall not claim any further credits and shall repay the total amount of credits claimed to
1764 the commonwealth.

1765 (5) The Massachusetts Life Sciences Center, in consultation with the executive office of
1766 housing and economic development and the commissioner, shall authorize, administer and
1767 determine eligibility for this tax credit and allocate the credit in accordance with the standards
1768 and requirements set forth in regulations promulgated pursuant to this subsection, and with the
1769 goal of creating and maintaining jobs including, but not limited to, jobs in the following sectors:
1770 digital e-health, information technology and healthcare. Tax credits authorized pursuant to this
1771 subsection shall be subject to the annual cumulative cap pursuant to subsection (d) of section 5 of
1772 chapter 23I.

1773 (6) The commissioner, the Massachusetts Life Sciences Center and the executive office
1774 of housing and economic development shall promulgate regulations necessary to carry out this
1775 subsection.

1776 SECTION 75. Subsection (a) of section 6I of said chapter 62, as appearing in the 2014
1777 Official Edition, is hereby amended by inserting after the definition of “Median income” the
1778 following definition:-

1779 “Qualified donation”, real or personal property given to a sponsor for the use of
1780 purchasing, constructing or rehabilitating a qualified Massachusetts project.

1781 SECTION 76. Said subsection (a) of said section 6I of said chapter 62, as so appearing,
1782 is hereby amended by inserting after the definition of “Regulatory agreement” the following
1783 definition:-

1784 “Sponsor”, a nonprofit organization which: (i) has been issued a ruling from the United
1785 States Internal Revenue Service that the organization is exempt from income taxation pursuant to
1786 section 501(c)(3) of the Internal Revenue Code; (ii) has material control over the operations of a
1787 qualified Massachusetts project; and (iii) either: (1) is a certified Community Development
1788 Corporation as defined in chapter 40H; (2) is a certified Community Housing Development
1789 Organization pursuant to 24 CFR section 92.2; or (3) is determined by the department to have a
1790 history of successful development of affordable housing projects in the commonwealth.

1791 SECTION 77. Subsection (b) of said section 6I of said chapter 62, as so appearing, is
1792 hereby amended by adding the following paragraph:-

1793 (4) The department may allocate Massachusetts low-income housing tax credits pursuant
1794 to this section for a qualified donation by a taxpayer. The total Massachusetts low-income
1795 housing tax credit available to a taxpayer for a qualified donation shall be equal to 50 per cent of
1796 the donation's value as determined by the department; provided, however, that the department
1797 may increase the amount of available credit for a qualified donation to not more than 65 per cent
1798 of the donation's value if it deems the increase to be necessary to the project's viability.

1799 For the purposes of counting an authorization of a Massachusetts low-income housing tax
1800 credit towards the total sum that the department may authorize annually pursuant to part (i) of
1801 paragraph (1) of subsection (b), the department and the commissioner shall count any amount of
1802 Massachusetts low-income housing tax credit authorized to a taxpayer for a qualified donation as
1803 1/5 of the amount authorized for the qualified donation.

1804 SECTION 78. Said section 6I of said chapter 62, as so appearing, is hereby further
1805 amended by inserting after the word "project", in line 81, the following:-

1806 , whether by qualified donation or otherwise.

1807 SECTION 79. Subsection (c) of said section 6I of said chapter 62, as so appearing, is
1808 hereby amended by striking out paragraph (3) and inserting in place thereof the following
1809 paragraph:-

1810 (3) The Massachusetts low-income housing tax credit authorized to a taxpayer with
1811 respect to a qualified Massachusetts project other than a qualified donation shall be taken against
1812 the taxes imposed pursuant to this chapter, claimed equally for 5 years and subtracted from the
1813 amount of state tax otherwise due for each taxable period and shall not be refundable.

1814 The Massachusetts low-income housing tax credit authorized to a taxpayer with respect
1815 to a qualified Massachusetts project attributable to a qualified donation shall be taken against the
1816 taxes imposed pursuant to this chapter, claimed in a single year and subtracted from the amount
1817 of state tax otherwise due for the taxable year and shall not be refundable.

1818 Any amount of the low-income housing tax credit, whether by qualified donation or
1819 otherwise, that exceeds the tax due for a taxable year may be carried forward to any of the 5
1820 subsequent taxable years.

1821 SECTION 80. Section 6M of said chapter 62, inserted by section 29 of chapter 238 of the
1822 acts of 2012, is hereby amended by striking out, in line 89, the words “as defined in section 3A”
1823 and inserting in place thereof the following words:- designated under section 3G.

1824 SECTION 81. Paragraph (4) of subsection (c) of said section 6M of said chapter 62, as so
1825 inserted, is hereby amended by striking out, in lines 155 and 156, the words “it has utilized at
1826 least 95 per cent of the 3 year total of” and inserting in place thereof the following words:- the
1827 department has determined that it has made satisfactory progress toward utilizing.

1828 SECTION 82. Subsection (a) of section 31H of chapter 63 of the General Laws, as
1829 appearing in the 2014 Official Edition, is hereby amended by inserting after the definition of
1830 “Median income”, the following definition:-

1831 “Qualified Donation”, real or personal property given to a sponsor to purchase, construct,
1832 or rehabilitate a qualified Massachusetts project.

1833 SECTION 83. Said subsection (a) of section 31H of said chapter 63, as so appearing, is
1834 hereby further amended by inserting after the definition of “Regulatory agreement” the following
1835 definition:-

1836 “Sponsor”, a nonprofit organization which: (i) has been issued a ruling from the United
1837 States Internal Revenue Service that the organization is exempt from income taxation pursuant to
1838 section 501(c)(3) of the Internal Revenue Code; (ii) has material control over the operations of a
1839 qualified Massachusetts project; and (iii) either (A) is a certified Community Development
1840 Corporation, as defined in chapter 40H; (B) is a certified Community Housing Development
1841 Organization pursuant to 24 CFR section 92.2; or (C) is determined by the department to have a
1842 history of successful development of affordable housing projects in the commonwealth.

1843 SECTION 84. Subsection (b) of said section 31H of said chapter 63, as so appearing, is
1844 hereby amended by adding the following paragraph:-

1845 (4) The department may allocate Massachusetts low-income housing tax credits pursuant
1846 to this section for a qualified donation by a taxpayer. The total Massachusetts low-income
1847 housing tax credit available to a taxpayer for a qualified donation shall be equal to 50 per cent of
1848 the donation’s value, as determined by the department; provided, however, that the department
1849 may increase the amount of available credit for a qualified donation to not more than 65 per cent
1850 of the donation’s value if it deems the increase to be necessary to the project’s viability.

1851 For the purposes of counting an authorization of Massachusetts low-income housing tax
1852 credit towards the total sum that the department may authorize annually pursuant to part (i) of
1853 paragraph (1) of subsection (b), the department and the commissioner shall count any amount of

1854 Massachusetts low-income housing tax credit authorized to a taxpayer for a qualified donation as
1855 1/5 of the amount authorized for the qualified donation.

1856 SECTION 85. Said section 31H of said chapter 63, as so appearing, is hereby further
1857 amended by inserting after the word “project”, in line 83, the following words:- , whether by
1858 qualified donation or otherwise.

1859 SECTION 86. Subsection (c) of said section 31H of said chapter 63, as so appearing, is
1860 hereby amended by striking out paragraph (3) and inserting in place thereof the following
1861 words:-

1862 (3) The Massachusetts low-income housing tax credit authorized to a taxpayer with
1863 respect to a qualified Massachusetts project other than a qualified donation shall be taken against
1864 the taxes imposed pursuant to this chapter, claimed equally for 5 years and subtracted from the
1865 amount of state tax otherwise due for each taxable period and shall not be refundable.

1866 The Massachusetts low-income housing tax credit authorized to a taxpayer with respect
1867 to a qualified Massachusetts project attributable to a qualified donation shall be taken against the
1868 taxes imposed pursuant to this chapter, claimed in a single year and subtracted from the amount
1869 of state tax otherwise due for the taxable year and shall not be refundable.

1870 Any amount of the low-income housing tax credit, whether by qualified donation or
1871 otherwise, that exceeds the tax due for a taxable year may be carried forward to any of the 5
1872 subsequent taxable years.

1873 SECTION 87. Said chapter 63 is hereby further amended by striking out section 38N, as
1874 so appearing, and inserting in place thereof the following section:-

1875 Section 38N. (a)(l) As used in this section, “Certified project”, “EACC”, “EDIP
1876 contract” and “Gateway municipality” shall have the same meanings as ascribed to them in
1877 section 3A of chapter 23A.

1878 (b) A corporation subject to tax under this chapter that is the controlling business of a
1879 certified project, or an affiliate of a controlling business, may take a credit against the excise
1880 imposed by this chapter to the extent that the credit is authorized by the EACC, up to an amount
1881 equal to 50 per cent of the liability in a taxable year; provided, however, that the 50 per cent
1882 limitation shall not apply where the credit is refundable under subsection (d). The amount of the
1883 credit shall be determined by EACC under section 3D of said chapter 23A and other criteria or
1884 guidelines that the council shall from time to time adopt; provided, however, that a credit
1885 awarded in connection with a certified project that will retain permanent full-time employees in a
1886 gateway municipality without creating a net increase in permanent full-time employees shall not
1887 exceed \$5,000 per retained employee. A credit allowed under this section shall be taken only
1888 after the corporation executes an EDIP contract under said section 3D of said chapter 23A.

1889 (c) The total amount of credits that may be authorized by the EACC in a calendar year
1890 pursuant to this section and subsection (g) of section 6 of chapter 62 shall not exceed
1891 \$30,000,000 annually; provided, however, that the total amount shall not include credits under
1892 section 38BB of this chapter or subsection (q) of said section 6 of said chapter 62; and provided
1893 further, that the total amount shall include: (i) refundable credits granted during the year under
1894 this section or said subsection (g) or said section (6) of said chapter 62; (ii) nonrefundable credits
1895 granted during the year under this section or said subsection (g) or said section (6) of said
1896 chapter 62 to the extent that such nonrefundable credits are estimated by the commissioner of
1897 revenue to offset tax liabilities during the year; and (iii) carryforwards of credits from prior years

1898 under this section or said subsection (g) of said section 6 of said chapter 62 to the extent that
1899 such credit carryforwards, if any, are estimated by the commissioner of revenue to offset tax
1900 liabilities during the year. A portion of the annual cap not awarded by the EACC in a calendar
1901 year shall not be applied to awards in a subsequent year.

1902 The economic assistance coordinating council shall provide the commissioner of revenue
1903 with the documentation that the commissioner deems necessary to confirm compliance with the
1904 annual cap and the commissioner shall provide a report confirming compliance to the secretary
1905 of administration and finance and the secretary of housing and economic development.

1906 The credit allowed under this section may be taken by an eligible corporation; provided,
1907 however, that the credit allowed by section 31A or 31H shall not be taken by such a corporation.

1908 (d) A corporation entitled to a credit under this section for a taxable year may, to the
1909 extent authorized by the EACC, carry over and apply to the tax liability imposed by this chapter
1910 for any of the next succeeding 10 taxable years the portion, as reduced from year to year, of
1911 those credits that exceed the tax liability imposed by this chapter for the taxable year; provided,
1912 however, that the corporation shall not apply the credit to the tax liability imposed by this
1913 chapter for a taxable year beginning more than 5 years after the certified project ceases to qualify
1914 as a certified project under chapter 23A; and provided further, that notwithstanding the
1915 foregoing, the economic assistance coordinating council may limit or restrict carryover of credits
1916 under section 3D of said chapter 23A.

1917 (e) If a credit allowed under subsection (b) is designated by the EACC as a refundable
1918 credit, the credit shall first be applied against the tax liability of the corporation under this
1919 chapter and 100 per cent of the balance of the credit may, at the option of the corporation and to

1920 the extent authorized by the EACC, be refundable to the corporation. In each case, the EACC
1921 shall specify the timing of the refund which may be for the taxable year in which all or a portion
1922 of the certified project is placed in service or the taxable year subsequent to the year in which the
1923 required jobs are created. If the credit balance is refunded to the corporation, the credit carryover
1924 provisions of subsection (d) shall not apply.

1925 (f) If a corporation is subject to a minimum excise under this chapter, the amount of the
1926 credit allowed by this section shall not reduce the excise to an amount less than the minimum
1927 excise.

1928 (g) If corporations file a combined return of income under section 32B, a credit generated
1929 by an individual member corporation under this section shall first be applied against the
1930 separately determined excise attributable to that member except as otherwise provided in this
1931 section. A member corporation with an excess credit may apply its excess credit against the
1932 excise of another group member to the extent that the other member corporation can use
1933 additional credits. An unused, unexpired credit generated by a member corporation shall be
1934 carried over from year to year by the individual corporation that generated the credit to the extent
1935 authorized by the EACC.

1936 (h) The commissioner of revenue may promulgate rules and regulations necessary to
1937 implement this section including, but not limited to, provisions to prevent the generation of
1938 multiple credits with respect to the same property.

1939 (i) If the EACC revokes the certification of a project under section 3F of chapter 23A, a
1940 portion of the tax credit otherwise allowed by this section and claimed by the corporation prior to
1941 the date on which the EACC makes the determination to revoke its certification of the project

1942 shall be added back as additional tax due and shall be reported as such on the return of the
1943 corporation for the taxable period in which the EACC makes the determination to revoke the
1944 certification of the project. The amount of credits subject to recapture shall be proportionate to
1945 the corporation's compliance with the job creation requirements applicable to the certified
1946 project. The corporation's proportion of compliance shall be determined by the EACC as part of
1947 its revocation process and shall be reported to the corporation and the department of revenue at
1948 the time certification is revoked.

1949 (j) If a certified project is sold or otherwise disposed of, a tax credit allowed under this
1950 section may be transferred to the purchaser of the certified project; provided, however, that the
1951 EDIP contract shall be assigned to and assumed by the purchaser of the certified project and the
1952 assignment and assumption shall be approved in writing by the EACC.

1953 (k) Nothing in this section shall limit the authority of the commissioner of revenue to
1954 make an adjustment to a corporation's liability upon audit.

1955 SECTION 88. Section 38O of said chapter 63, as so appearing, is hereby amended by
1956 striking out, in lines 4 and 5, the words "as defined by section 3A," and inserting in place thereof
1957 the following words:- designated under section 3G.

1958 SECTION 89. Section 38R of said chapter 63, as so appearing, is hereby amended by
1959 inserting after the word "criteria", in line 45, the following words:- ; provided, however, that the
1960 Massachusetts historical commission shall ensure the award of tax credits pursuant to this section
1961 to allow a taxpayer that acquires a qualified historic structure to receive a tax credit for qualified
1962 rehabilitation expenditures previously awarded to the transferor of the qualified historic structure
1963 if: (A) the rehabilitation was not placed in service by the transferor; (B) a credit has not been

1964 claimed by anyone other than the acquiring taxpayer as verified by the department of revenue to
1965 the commission; (C) the taxpayer completes the rehabilitation and obtains certification under this
1966 section; and (D) the taxpayer conforms with the other requirements of this section; and provided
1967 further, that in the case of a multi-phase project, a tax credit may be transferred for any phase
1968 that meets the criteria in subclauses (A) to (D), inclusive.

1969 SECTION 90. Section 38BB of said chapter 63, as so appearing, is hereby amended by
1970 striking out, in line 5, the figure “10” and inserting in place thereof the following figure:- 25.

1971 SECTION 91. Said section 38BB of said chapter 63, as so appearing, is hereby further
1972 amended by striking out, in line 6, the words “substantial rehabilitation” and inserting in place
1973 thereof the following word:- project.

1974 SECTION 92. Said section 38BB of said chapter 63, as so appearing, is hereby further
1975 amended by striking out, in line 17, and in lines 38 and 39, the word “rehabilitation” and
1976 inserting in place thereof, in each instance, the following word:- project.

1977 SECTION 93. Said section 38BB of said chapter 63, as so appearing, is hereby further
1978 amended by striking out, in lines 23 and 34, the figure “5” and inserting in place thereof, in each
1979 instance, the following figure:- 10.

1980 SECTION 94. Section 38EE of said chapter 63, as so appearing, is hereby amended by
1981 striking out, in line 76, the words “as defined in section 3A” and inserting in place thereof the
1982 following words:- designated under section 3G.

1983 SECTION 95. Said section 38EE of said chapter 63, as so appearing, is hereby further
1984 amended by striking out, in lines 141 and 142, the words “it has utilized at least 95 per cent of

1985 the 3-year total of” and inserting in place thereof the following words:- the department has
1986 determined that it has made satisfactory progress toward utilizing.

1987 SECTION 96. Chapter 64G of the General Laws is hereby amended by striking out
1988 sections 1 to 12, inclusive, as so appearing, and inserting in place thereof the following 12
1989 sections:-

1990 Section 1. As used in this chapter, the following words shall have the following meanings
1991 unless the context clearly requires otherwise:

1992 “Bed and breakfast establishment”, a house where 1 or more rooms are let and a breakfast
1993 is included in the rent.

1994 “Commissioner”, the commissioner of revenue.

1995 “Hosting platform”, a person who provides a service through any website, software,
1996 online-enabled application, mobile phone application or some other similar process which
1997 provides a means for: (i) an operator to advertise, list or offer the use of any accommodation
1998 subject to the excise under this chapter in exchange for rent; (ii) an operator to collect the
1999 payment of rent on any accommodation; and (iii) a person to arrange, book, reserve or rent a
2000 transient accommodation.

2001 “Hotel”, a building used for the feeding and lodging of guests licensed or required to be
2002 licensed under section 6 of chapter 140.

2003 “Lodging house”, a house where lodgings are let to 4 or more persons not within the
2004 second degree of kindred to the person conducting it, licensed or required to be licensed under
2005 section 23 of chapter 140.

2006 “Motel”, a building or portion of a building, other than a hotel or lodging house, in which
2007 persons are lodged for hire with or without meals and which is licensed or required to be licensed
2008 under section 32B of chapter 140 or is a private club.

2009 “Occupancy”, the use or possession or the right to the use or possession of any room in a
2010 bed and breakfast establishment, hotel, lodging house, transient accommodation or motel
2011 designed and normally used for sleeping and living purposes or the right to the use or possession
2012 of the furnishings or the services and accommodations, including breakfast in a bed and
2013 breakfast establishment, accompanying the use and possession of such room for a period of not
2014 more than 31 consecutive calendar days, regardless of whether such use and possession is as a
2015 lessee, tenant, guest or licensee.

2016 “Occupant”, a person who, for rent, uses, possesses or has a right to use or possess a
2017 room in a bed and breakfast establishment, hotel, lodging house, transient accommodation or
2018 motel under a lease, concession, permit, right of access, license or agreement.

2019 “Operator”, a person operating a bed and breakfast establishment, hotel, lodging house,
2020 transient accommodation or motel including, but not limited to, the owner or proprietor of such
2021 premises, the lessee, sublessee, mortgagee in possession, licensee or any other person otherwise
2022 operating such bed and breakfast establishment, hotel, lodging house, transient accommodation
2023 or motel.

2024 “Operator’s agent”, a person, including, but not limited to, a property manager, property
2025 management company or real estate agent who is not a hosting platform and on behalf of an
2026 operator of a bed and breakfast establishment, lodging house or transient accommodation: (i)

2027 manages the operation or upkeep of a property offered for rent; or (ii) books reservations at a
2028 property offered for rent.

2029 “Person”, includes an individual, partnership, trust or association, with or without
2030 transferable shares, joint-stock company, corporation, society, club, organization, institution,
2031 estate, receiver, trustee, assignee or referee and any other person acting in a fiduciary or
2032 representative capacity, whether appointed by a court or otherwise or any combination of
2033 individuals acting as a unit.

2034 “Rent”, the consideration received for occupancy valued in money, whether received in
2035 money or otherwise, including all receipts, cash, credits and property or services of any kind or
2036 nature and also any amount for which credit is allowed by the operator to the occupant without
2037 any deduction from the consideration.

2038 “Transient accommodation” a vacation, leisure or short-term rental accommodation
2039 offering occupancy in exchange for rent including, but not limited to an apartment, single or
2040 multiple family housing, cottage, condominium, time-share unit or any furnished residential
2041 accommodation within any area zoned for residential or commercial use that is not a hotel,
2042 motel, lodging house or bed and breakfast establishment.

2043 Section 2. This chapter shall not be construed to include: (i) lodging accommodations at
2044 federal, state or municipal institutions, except as provided for in clause (ii); (ii) lodging
2045 accommodations, including dormitories, at religious, charitable, philanthropic and public and
2046 private educational institutions; provided, however, that this exemption shall not apply to
2047 accommodations provided in a manner ancillary to the achievement of the religious, charitable,
2048 philanthropic or educational purposes of such institutions; and provided further, that lodging

2049 accommodations provided by a public or private college or university that are not ancillary to the
2050 institution's educational purposes; (iii) privately owned and operated convalescent homes for the
2051 aged, infirm, indigent or chronically ill; (iv) religious or charitable homes for the aged, infirm,
2052 indigent or chronically ill; (v) summer camps for children not more than 18 years of age or
2053 individuals with developmental disabilities; provided, however, that such summer camp which
2054 offers its facilities off-season to individuals not less than 60 years of age for a period not to
2055 exceed 31 days in any calendar year shall not lose its exemption under this section; (vi) lodging
2056 accommodations provided to seasonal employees by employers; and (vii) tenancies at will or
2057 month to month leases.

2058 For the purposes of this section, an individual with a developmental disability shall mean
2059 an individual who has a severe chronic disability which: (A) is attributable to a mental or
2060 physical impairment or combination of mental and physical impairments; (B) is likely to
2061 continue indefinitely; (C) results in substantial functional limitations in 3 or more of the
2062 following areas of major life activity: (1) self-care; (2) receptive and expressive language; (3)
2063 learning; (4) mobility; (5) self-direction; (6) capacity for independent living; and (7) economic
2064 self-sufficiency; and (D) reflects the individual's need for a combination and sequence of special,
2065 interdisciplinary or generic care, treatment or other services which are of lifelong or extended
2066 duration and are individually planned and coordinated.

2067 Section 3. An excise shall be imposed upon the transfer of occupancy of a room in a bed
2068 and breakfast establishment, hotel, lodging house, transient accommodation or motel by an
2069 operator at the rate of 5 per cent of the total amount of rent for each such occupancy. An excise
2070 shall not be imposed if the total amount of rent is less than \$15 per day or its equivalent.

2071 The operator shall pay the excise to the commissioner at the time provided for filing the
2072 return required by section 16 of chapter 62C.

2073 Section 4. A city or town which accepts this section may impose a local excise tax upon
2074 the transfer of occupancy of any room in a bed and breakfast establishment, hotel, lodging house,
2075 transient accommodation or motel located within that city or town by an operator at a rate of not
2076 more than 6 per cent of the total amount of rent for each such occupancy; provided, however,
2077 that the city of Boston is hereby authorized to impose such local excise upon the transfer of
2078 occupancy of a room in a bed and breakfast establishment, hotel, lodging house, transient
2079 accommodation or motel located within the city of Boston by an operator at the rate of not more
2080 than 6.5 per cent of the total amount of rent of each such occupancy. No excise shall be imposed
2081 if the total amount of rent is less than \$15 per day or its equivalent or if the accommodation is
2082 exempt under section 2. The operator shall pay the local excise tax imposed under this section to
2083 the commissioner at the same time and in the same manner as the excise tax due to the
2084 commonwealth. All sums received by the commissioner under this section as excise, penalties or
2085 forfeitures, interest, costs of suit and fines shall at least quarterly be distributed, credited and paid
2086 by the state treasurer upon certification of the commissioner to each city or town that has adopted
2087 this section in proportion to the amount of such sums received from the transfer of occupancy in
2088 each such city or town. This section shall only take effect in a city or town accepting this section
2089 by a majority vote of the: city council with the approval of the mayor, in the case of a city with a
2090 Plan A, Plan B or Plan F charter; city council, in the case of a city with a Plan C, Plan D or Plan
2091 E charter; annual town meeting or a special meeting called for that purpose in the case of a
2092 municipality with a town meeting form of government; or town council, in the case of a
2093 municipality with a town council form of government. This section shall take effect on the first

2094 day of the calendar quarter following 30 days after such acceptance or on the first day of such
2095 later calendar quarter as the city or town may designate. The city or town, in accepting this
2096 section, may not revoke or otherwise amend the applicable local tax rate more often than once in
2097 a 12-month period.

2098 The commissioner shall make available to a city or town requesting such information, the
2099 total amount of room occupancy tax collected in the preceding fiscal year in the city or town
2100 requesting the information.

2101 Section 5. Reimbursement for the excise under this chapter shall be paid by the occupant
2102 of such a room to the operator and each operator shall add to the rent and shall collect from the
2103 occupant the full amount of the excise imposed by this chapter or an amount equal as nearly as
2104 possible or practical to the average equivalent thereof. Such excise shall be a debt from the
2105 occupant to the operator, when so added to the rent, and shall be recoverable at law in the same
2106 manner as other debts.

2107 Section 6. The commissioner may enter into a voluntary collection agreement with a
2108 hosting platform or an operator's agent required to remit the excise under section 17, who is
2109 willing to assume liability for the collection and remittance of the excise imposed under this
2110 chapter on behalf of the operators that hosting platform or operator's agent represents. The
2111 hosting platform or operator's agent shall not be liable for any faults in collecting or remitting
2112 the excise caused by the hosting platform's or operator's agent's reasonable reliance on
2113 representations made to it by the operator about the nature of the property being rented, the
2114 duration of the occupancy or other similar misrepresentations made by the operator to the hosting
2115 platform or operator's agent. The operator shall be liable for any unpaid excise resulting from

2116 any such misrepresentations. A hosting platform or operator's agent shall not be liable for any
2117 over collection of the excise if the excise collected was remitted to the commissioner and if the
2118 over collection resulted from the hosting platform's or operator's agent's reasonable reliance on
2119 the operator's representations about the nature of the property being rented, about the nature of
2120 the occupancy or whether such property was exempt from the excise. The operator shall be liable
2121 for any monetary damages to the occupant resulting from any such misrepresentations.

2122 Section 10. The amount of the excise collected by the operator from the occupant under
2123 this chapter shall be stated and charged separately from the rent and shown separately on any
2124 record thereof at the time the transfer of occupancy is made or on any evidence of such transfer
2125 issued or used by the operator.

2126 Section 12. A person shall not operate a bed and breakfast establishment, hotel, lodging
2127 house, transient accommodation or motel unless a certificate of registration has been issued to
2128 the person in accordance with section 67 of chapter 62C.

2129 Section 13. An operator who has paid the commissioner an excise under section 3 upon
2130 an account later determined to be worthless shall be entitled to an abatement of the excise paid
2131 on the worthless account. The claim for abatement shall annually be filed not later than April 15,
2132 covering the amount of the excise on the accounts determined to be worthless in the prior
2133 calendar year.

2134 An operator who shall recover an excise on an account previously determined to be
2135 worthless, for which an application for abatement has been filed, shall report and include the
2136 same in a monthly return at the time of recovery.

2137 Section 14. Every operator who fails to pay to the commissioner the sums required to be
2138 paid by this chapter shall be personally and individually liable. The term “operator”, as used in
2139 this section, includes an officer or employee of a corporation or a member or employee of a
2140 partnership or a limited liability company who as such officer, employee or member is under a
2141 duty to pay over the taxes imposed by this chapter.

2142 An operator who misrepresents to a hosting platform or operator’s agent required to remit
2143 the excise under section 17, that the operator’s property is exempt from the excise imposed under
2144 section 3 shall be liable for any unpaid excise under this section and shall have committed an
2145 unfair trade practice under chapter 93A in making such a misrepresentation to the hosting
2146 platform or operator’s agent.

2147 Section 15. No excise shall be imposed, pursuant to this chapter, upon the transfer of
2148 occupancy of a room in a hotel, lodging house, transient accommodation or motel if the occupant
2149 is an employee of the United States military traveling on official United States military orders
2150 which encompass the date of that occupancy. Each operator shall maintain records as the
2151 commissioner shall require to substantiate exemptions claimed under this section.

2152 Section 17. The operator may elect to allow a hosting platform or any operator’s agent to
2153 collect rent or facilitate the collection or payment of rent on their behalf through a written
2154 agreement on an accommodation subject to the excise under this chapter. A hosting platform or
2155 operator’s agent that enters into a written agreement with the operator to collect rent or facilitate
2156 the collection or payment of rent on behalf of the operator on an accommodation subject to the
2157 excise under this chapter shall: (i) apply for and obtain a certificate of registration from the
2158 commissioner in accordance with section 67 of chapter 62C on behalf of the operator; and (ii)

2159 assess, collect, report and remit the excise to the commissioner as described for operators in
2160 sections 3, 5, 7, 8 and 9. The certificate of registration obtained from the commissioner under
2161 this subsection shall identify and be in the name of the individual operator, not the hosting
2162 platform or operator's agent.

2163 A hosting platform or an operator's agent collecting and remitting the excise on behalf of
2164 the operator shall provide notification within a reasonable time to the operator that the excise has
2165 been collected and remitted to the commissioner under section 3. The notification may be
2166 delivered in-hand or by mail or conveyed by electronic message, mobile or smart phone
2167 application or some other similar electronic process, digital media or communication portal. An
2168 operator shall not be responsible for collecting and remitting the excise on any transaction for
2169 which it has received notification from a hosting platform or operator's agent that the excise has
2170 been collected and remitted to the commissioner on their behalf.

2171 The commissioner may promulgate rules and regulations for the assessing, reporting,
2172 collecting, remitting and enforcement of the room occupancy excise under this section.

2173 SECTION 97. Section 5 of chapter 65C of the General Laws, as so appearing, is hereby
2174 amended by striking out subsection (c) and inserting in place thereof the following 2
2175 subsections:-

2176 (c) If the gross estate of a decedent includes real property devoted to use as a farm for
2177 farming purposes, the estate may elect to either value the property in accordance with section
2178 2032A of the Code, in effect on January 1, 1985, or, if the gross estate of a decedent includes
2179 real property devoted to use for closely held agricultural land, value the property pursuant to the
2180 valuation set by the farmland valuation advisory commission established in section 11 of chapter

2181 61A for the fiscal year of the most recent growing season. If a federal return is required to be
2182 filed the election under this subsection shall be consistent with the election made for federal
2183 estate tax purposes. All the substantive and procedural provisions of said section 2032A shall,
2184 insofar as pertinent and consistent, apply to the election made under this subsection. The
2185 commissioner shall promulgate regulations to carry out this subsection and subsection (d).

2186 (d) Land shall qualify for valuation as closely held agricultural land under subsection (c)
2187 if it meets the definition of: (i) forest land pursuant to chapter 61; (ii) land in agricultural or
2188 horticultural use pursuant to chapter 61A; (iii) land used for farming or agriculture pursuant to
2189 section 1A of chapter 128 that is eligible pursuant to chapter 61B; provided, however, that the
2190 land need not be classified by municipal assessors as forest land pursuant to said chapter 61, land
2191 in agricultural or horticultural use pursuant to said chapter 61A or recreational land pursuant to
2192 said chapter 61B to qualify for valuation as closely held agricultural land under said subsection
2193 (c) if it otherwise meets the applicable definitions.

2194 When land valued as closely held agricultural land under subsection (c) no longer meets
2195 the definition of forest land under chapter 61, land in agricultural or horticultural use under
2196 chapter 61A, recreational land under chapter 61B that is used for farming or agriculture pursuant
2197 to section 1A of chapter 128, the land shall be subject to roll-back taxes in the current tax year in
2198 which it is disqualified and in those years of the 9 immediately preceding tax years in which the
2199 land was so valued. Roll-back taxes shall be calculated pursuant to section 7 of chapter 61 for
2200 forest land, pursuant to section 13 of chapter 61A for lands in agricultural or horticultural use
2201 under chapter said chapter 61A or pursuant to section 8 of chapter 61B for land used for farming
2202 or agriculture pursuant to said section 1A of said chapter 128 and eligible as recreational land
2203 pursuant to chapter 61B.

2204 SECTION 98. Chapter 74 of the General Laws is hereby amended by adding the
2205 following section:-

2206 Section 57. Subject to appropriation, the board of higher education shall establish and
2207 maintain, in cooperation with local public and vocational school authorities, postsecondary
2208 technical schools and the boards of trustees of community colleges, a program to support training
2209 and education programs that address the workforce shortages of the advanced automotive and
2210 diesel technician industry with the goal of training students, creating new jobs, retaining and
2211 upgrading existing jobs, and retraining existing workers to implement new technologies and to
2212 help meet the workforce and talent pipeline needs of employers including, but not limited to, a
2213 person who has obtained a Class 1 license pursuant to sections 58 and 59 of chapter 140.

2214 There shall be, subject to appropriation, a grant program to implement this section to
2215 which employers shall have access to:

2216 (i) identify, support or establish collaborative regional partnerships including, but not
2217 limited to, employers, workforce development and education organizations, regional economic
2218 development organizations established pursuant to sections 3J and 3K of chapter 23A and
2219 economic development officials in every region where Class 1 licensees and related industries
2220 demonstrate demand for automotive and diesel repair technicians;

2221 (ii) address critical workforce shortages in the automotive and diesel repair industry;

2222 (iii) improve and increase employment opportunities in the automotive and diesel repair
2223 industry for low-income individuals, women and minorities;

2224 (iv) provide training and educational or career ladder services for employed or
2225 unemployed automotive and diesel repair workers who are seeking new positions or
2226 responsibilities within the automotive and diesel repair industry;

2227 (v) increase support for internship and apprentice training at facilities associated with
2228 Class 1 licensees;

2229 (vi) boost industry-relevant instructor capacity for high school and postsecondary
2230 programs; and

2231 (vii) direct support for succession planning, worker retention and upskilling strategies for
2232 older and incumbent workers.

2233 For the purposes of the grant program, “eligible applicants” shall include, but not be
2234 limited to: (i) employers and employer associations; (ii) local workforce investment boards; (iii)
2235 institutions of higher education; (iv) kindergarten to grade 12, inclusive, and vocational
2236 education institutions; (v) private for-profit and nonprofit organizations providing education and
2237 workforce training; (vi) 1-stop career centers; (vii) local workforce development entities; and
2238 (viii) any partnership or collaboration between eligible applicants. Any funds allocated through
2239 the program shall complement and not replace existing local, state, private or federal funding for
2240 training and educational programs.

2241 A grant proposal submitted pursuant to this section shall include, but not be limited to:

2242 (i) a plan that defines specific goals for advanced automotive and diesel repair technology
2243 workforce training and educational improvements;

2244 (ii) the evidence-based programs the applicant shall use to meet the goals;

2245 (iii) a budget necessary to implement the plan, including a detailed description of any
2246 funding or in-kind contributions that an applicant will be providing in support of the proposal;

2247 (iv) any other private funding or private sector participation that the applicant anticipates
2248 in support of the proposal; and

2249 (v) the proposed number of individuals who would be enrolled, complete training and be
2250 placed into employment in the targeted industries.

2251 The board of higher education shall, in consultation with the executive office of housing
2252 and economic development, executive office of labor and workforce development, the
2253 department of education and entities representing parties who are eligible to participate in the
2254 grant program, develop guidelines for an annual review of the progress being made by each
2255 grantee. A grantee shall participate in any evaluation or accountability process implemented by
2256 or authorized by the commonwealth corporation. The board shall file annual reports for the
2257 duration of the programs with the chairs of the house and senate committee on ways and means,
2258 the chairs of the joint committee on labor and workforce development and the chairs of the joint
2259 committee on economic development and emerging technologies not later than January 1;
2260 provided, however, that the report shall include an overview of the activities of the programs, the
2261 number of participants in the programs and the employment outcomes in the programs.

2262 SECTION 99. Section 32G of chapter 90 of the General Laws is hereby amended by
2263 inserting after the word “person,” in line 1, as appearing in the 2014 Official Edition, the
2264 following words:- no authority established under chapter 161B.

2265 SECTION 100. Said section 32G of said chapter 90 is hereby further amended by
2266 inserting after the word “No”, in line 171, as so appearing, the following words:- authority
2267 established under chapter 161B and no.

2268 SECTION 101. Chapter 94 of the General Laws is hereby amended by inserting after
2269 section 13E the following section:-

2270 Section 13F. (a) A dairy farmer manufacturing raw milk for human consumption shall be
2271 licensed under section 16A of this chapter and section 5 of chapter 94A. A licensed raw milk
2272 farmer may deliver raw milk directly to a consumer, off site from the farm, if the raw milk
2273 farmer has a direct, contractual relationship with the consumer. The raw milk farmer may
2274 contract with a third party for such delivery; provided, however, that the raw milk farmer shall
2275 maintain the contractual relationship with the consumer. The raw milk farmer may deliver raw
2276 milk through a community supported agriculture, or CSA, delivery system; provided, however,
2277 that the raw milk farmer shall maintain a contractual relationship with the consumer. Delivery
2278 may be made directly to the consumer’s residence or to a pre-established receiving site. A
2279 receiving site shall not be in a retail setting with the exception of a CSA delivery. In such
2280 instances, raw milk shall be kept separate from retail items for sale and shall not be accessible to
2281 the general public.

2282 (b) A raw milk farmer may sell raw milk from the farmer’s farm stands even if not
2283 contiguous to the farmer’s raw milk dairy; provided, however, the farmer shall comply with
2284 section 3 of chapter 40A.

2285 (c) The department of agricultural resources and the department of public health, acting
2286 jointly, shall adopt and promulgate rules and regulations governing the handling, packaging,

2287 storage, testing and transportation of raw milk; provided, however, that any delivery vehicle
2288 transporting raw milk shall comply with the inspection requirements of sections 33, 35 and 40.

2289 (d) The label on raw milk sold pursuant to this section shall contain: (i) the identity of the
2290 farm where the raw milk was packaged, including the licensee's name, address and license
2291 number; and (ii) the following warning: "Raw milk is not pasteurized. Pasteurization destroys
2292 organisms that may be harmful to health."

2293 SECTION 102. Chapter 100A of the General Laws is hereby amended by adding the
2294 following 2 sections:-

2295 Section 15. The commissioner of insurance shall set the minimum hourly labor rate that
2296 insurers shall pay on insured claims for repairs made by registered motor vehicle repair shops.
2297 The rate shall be the minimum rate paid by insurers on Massachusetts insured motor vehicle
2298 damage claims and shall be the average of the hourly rates paid by insurers for motor vehicle
2299 damage repairs in Connecticut, New York, New Hampshire, Rhode Island and Vermont. In
2300 determining the average of rates, the commissioner shall utilize data available from independent
2301 collision repair estimating services. Upon setting the rate, the commissioner shall have the
2302 discretion to adjust the hourly rate by not more than 3 per cent greater or 3 per cent less than the
2303 average. The commissioner shall review the hourly labor rate once every 3 years to make
2304 readjustments as necessary; provided, however, that the commissioner shall provide a report of a
2305 proposed new rate to the senate and house chairs of the joint committee on financial services 15
2306 days before promulgation. The commissioner shall adopt regulations for the administration and
2307 enforcement of this section.

2308 SECTION 103. Section 15 of said chapter 100A is hereby repealed.

2309 SECTION 104. Chapter 112 of the General Laws is hereby amended by inserting after
2310 section 144A the following section:-

2311 Section 144B. (a) The board shall issue a provisional license as a speech-language
2312 pathologist to each applicant who meets the requirements set forth in this section. The
2313 provisional license shall permit the licensee to practice for the period of supervised professional
2314 practice in the area for which a license is being sought and is required by the national certifying
2315 body for speech-language pathology and established under section 144. A provisional license
2316 shall not be valid for longer than the period of supervised professional practice.

2317 (b) To be eligible for a provisional license by the board as a speech-language pathologist,
2318 an applicant shall: (i) be of good moral character; (ii) possess at a minimum: (A) a bachelor's
2319 degree or its equivalent and (B) a master's degree or its equivalent in the area of speech-language
2320 pathology granted by an educational institution which incorporates academic course work and
2321 the minimum hours of supervised training required by the national certifying body for speech-
2322 language pathology; and (iii) pass an examination approved by the board.

2323 (c) The applicant for the provisional license as a speech-language pathologist shall apply
2324 to the board in writing on an application form prescribed and furnished by the board. At the time
2325 of filing the application, an applicant for a provisional license shall pay a fee to the board as
2326 determined by the secretary for administration and finance under section 3B of chapter 7.

2327 SECTION 105. Section 146 of said chapter 112, as appearing in the 2014 Official
2328 Edition, is hereby amended by inserting after the figure "144", in line 3 and 11, each time it
2329 appears, the following words:- or section 144B.

2330 SECTION 106. Section 1A of chapter 128 of the General Laws, as so appearing, is
2331 hereby amended by adding the following sentence:- “Farmers’ market” shall include a building,
2332 structure or market that is used by at least 2 farmers for the direct sale of food crops and other
2333 farm-related or locally handcrafted items to the public that operates or occurs more than once per
2334 year for the primary purpose of promoting goods produced in the commonwealth; provided,
2335 however, that the origin of all products shall be clearly identified.

2336 SECTION 107. Section 2 of said chapter 128, as most recently amended by section 110
2337 of chapter 46 of the acts of 2015, is hereby further amended by adding the following subsection:-

2338 (l) Promulgate regulations on product signage at farmers’ markets to identify the
2339 producer or source of each product, including if the product was grown, raised or made
2340 exclusively by the vendor and if the product was grown, raised or made exclusively in the
2341 commonwealth. The commissioner may develop enforcement mechanisms to ensure compliance
2342 with this subsection.

2343 SECTION 108. Chapter 128A of the General Laws is hereby repealed.

2344 SECTION 109. Chapter 128C of the General Laws is hereby repealed.

2345 SECTION 110. The General Laws are hereby amended by inserting after chapter 128C
2346 the following chapter:-

2347 CHAPTER 128D

2348 HORSE RACING AND WAGERING

2349 Section 1. The following words shall have the following meanings unless the context
2350 clearly requires otherwise:

2351 “Advance deposit wagering”, a form of pari-mutuel wagering in which an individual may
2352 deposit money into an account established through an agreement with a holder of a racing
2353 meeting license or simulcasting license and use the account balance to make and pay for wagers
2354 by the holder of the account to the licensee either in person, by direct telephone call or by
2355 communication through electronic media.

2356 “Breaks”, in the case of live horse racing meetings conducted by a racing meeting
2357 licensee, the odd cents over any multiple of \$.10 of winnings per \$1 wagered; provided,
2358 however, that in the case of a live horse racing meeting conducted at a race track outside the
2359 commonwealth, the amount of the breaks shall be determined in accordance with the laws of the
2360 state in which the race track is located.

2361 "Commission", the Massachusetts gaming commission established in chapter 23K.

2362 “Exotic wager”, a bet on the speed or ability of more than 1 horse in a single race.

2363 "Guest track", a racing meeting licensee or an out-of-state pari-mutuel wagering facility
2364 which accepts a simulcast wager on a live race conducted at another track which is presented by
2365 simulcast at the facility of the racing meeting licensee or the out-of-state pari-mutuel wagering
2366 facility.

2367 "Host track", a racing meeting licensee or an out-of-state track which conducts a live race
2368 which is the subject of intertrack simulcasting and simulcast wagering.

2369 “Pari-Mutuel wagering”, a form of wagering on the outcome of an event in which all
2370 wagers are pooled and held by an association for distribution of the total amount, less the
2371 deductions authorized by law, to holders of tickets on the winning contestants.

2372 "Premium", the amount paid to a racing meeting licensee in addition to a host track fee
2373 for purposes of providing a simulcast signal.

2374 "Race track", a track where live horse racing meetings are held including, but not limited
2375 to, grounds, auditoriums, amphitheaters and bleachers, if any, and adjacent places used in
2376 connection therewith.

2377 "Racing license", an authorization awarded by the commission under specified conditions
2378 to accept wagers on live horse racing meetings conducted on licensed premises in the
2379 commonwealth.

2380 "Rebate", a portion of pari-mutuel wagers, otherwise payable to a racing licensee, that is
2381 paid to a holder of a pari-mutuel wagering ticket and that reduces the amount otherwise payable
2382 to the licensee.

2383 "Simulcast", the broadcast, transmission, receipt or exhibition, by any medium or manner,
2384 of a live race conducted live at a race track other than the 1 at which it is being exhibited at,
2385 whether inside or outside the commonwealth, including, but not limited to, a system, network or
2386 programmer which transmits or receives television or radio signals by wire, satellite or
2387 otherwise.

2388 "Simulcasting license", an authorization awarded by the commission under specified
2389 conditions to accept simulcast wagers.

2390 "Takeout", money deducted from a pari-mutuel wager as required by the commission
2391 prior to the payment of winnings.

2392 Section 2. The commission shall have all powers necessary or convenient to effectively
2393 regulate horse racing, simulcasting and pari-mutuel wagering including, but not limited to, the
2394 power to adopt, amend or repeal regulations for the implementation, administration and
2395 enforcement of this chapter. The commission shall not issue a prohibition on horse racing or
2396 simulcasting, or related wagering thereon; provided, however, that the commission may use its
2397 powers to act on each individual licensing decision or in all other decisions in the best interest of
2398 horse racing with the object of promoting its efficient operation and the honesty and integrity of
2399 the wagering process related to it.

2400 The commission shall administer and enforce any general and special law related to pari-
2401 mutuel wagering and simulcasting. The commission shall serve as a host racing commission and
2402 an off-track betting commission for purposes of 15 U.S.C. 3001, et seq. The commission shall
2403 have all requisite powers afforded in accordance with section 4 of chapter 23K. The power and
2404 authority granted to the commission shall be construed as broadly as necessary for the
2405 implementation, administration and enforcement of this chapter.

2406 Section 3. (a) The commission shall promulgate regulations for the implementation,
2407 administration and enforcement of this chapter including, without limitation, regulations that:

2408 (i) prescribe the application process and criteria for evaluation of the application and
2409 renewal for a racing license; provided, however, that in determining whether to award or renew a
2410 racing license, the commission shall take into consideration the physical location of the race
2411 track as it relates to other proposed or licensed race tracks, whether the race track will maximize
2412 benefits to the commonwealth, the support or opposition to each applicant from the public and
2413 any other considerations deemed relevant by the commission;

2414 (ii) prescribe the process and criteria for evaluation of the application and renewal of
2415 a simulcasting license; provided, however, that a simulcasting license shall be limited to a racing
2416 meeting licensee, a gaming licensee licensed pursuant to chapter 23K at a gaming establishment,
2417 and an entity licensed as of June 1, 2016 and, in granting a simulcasting license to a gaming
2418 licensee, the commission shall take into consideration the impact on horse racing or simulcasting
2419 facilities licensed as of June 1, 2016;

2420 (iii) prescribe the minimum number of live racing days required to be held by a racing
2421 meeting licensee;

2422 (iv) prescribe rules governing live horse racing, pari-mutuel wagering, simulcasting
2423 and simulcast wagering;

2424 (v) prescribe requirements that may direct a percentage of wagering received on in-
2425 state and out-of-state thoroughbred and harness races to the Race Horse Development Fund
2426 established in section 8 to support purse assistance and breeding programs;

2427 (vi) prescribe the amount and manner that premiums will be assessed upon a racing
2428 meeting and simulcasting licensee;

2429 (vii) prescribe the amount and manner of takeouts;

2430 (viii) prescribe procedures and requirements for the use of breaks and unclaimed
2431 wagers;

2432 (ix) establish uniform standards and requirements for horse racing including, but not
2433 limited to, safety standards for horses, jockeys, drivers and other participants and drug testing;

2434 (x) prescribe the types of allowable wagers;

2435 (xi) prescribe procedures for the use of advance deposit wagering accounts, rebates
2436 and rewards;

2437 (xii) prescribe the manner in which judges, stewards and race officials shall be
2438 qualified and appointed;

2439 (xiii) develop procedures for the voluntary and involuntary exclusion of patrons from a
2440 race track in a manner consistent with section 45 of said chapter 23K;

2441 (xiv) require racing meeting licensees and simulcasting licensees to develop protocols
2442 to prevent underage wagering and establish security procedures for ensuring the safety of minors
2443 at race tracks;

2444 (xv) prescribe the minimum internal control procedures for racing meeting licensees
2445 and simulcasting licensees, including those for effective control over the internal fiscal affairs of
2446 a licensee and including provisions for implementation of a uniform standard of accounting, the
2447 safeguarding of assets and revenues, the recording of cash and evidence of indebtedness and the
2448 maintenance of reliable records, accounts and reports of transactions, operations and events,
2449 including reports by the commission;

2450 (xvi) establish licensure and registration procedures for employees of racing meeting
2451 licensees and simulcasting licensees not working at a gaming establishment pursuant to said
2452 chapter 23K;

2453 (xvii) establish licensure and registration provisions for veterinarians performing work
2454 at race tracks, blacksmiths, owners, trainers, jockeys and stable employees;

2455 (xviii) require that all employees of a racing meeting licensee and simulcasting licensee
2456 who have racing responsibilities, including financial responsibilities, to be properly trained in
2457 their respective professions;

2458 (xix) establish procedures governing the operation of the Race Horse Development
2459 Fund established in section 8;

2460 (xx) prescribe grounds and procedures for the revocation, suspension and discipline of
2461 all licenses and registrations issued by the commission;

2462 (xxi) prescribe the allocation of funds from racing meeting licensees and simulcast
2463 licensees for the purpose of funding the activities of the commission relative to racing; and

2464 (xxii) prescribe any other rules related to the honest conduct of horse racing,
2465 simulcasting and wagering related to horse racing and simulcasting.

2466 Section 4. The commission may inspect and shall have access to the entire race track and
2467 premises associated therewith upon which activity is conducted pursuant to a racing meeting
2468 license or a simulcasting license issued in accordance with this chapter and chapter 23K,
2469 including all records, documents, systems, equipment and supplies on the premises.

2470 Section 5. The commission shall audit, as often as the commission determines necessary,
2471 the accounts, programs, activities and functions of all racing meeting licensees and simulcasting
2472 licensees. To conduct the audit, authorized officers and employees of the commission shall have
2473 access to all accounts at reasonable times and the commission may require the production of
2474 books, documents, vouchers and other records relating to any matter within the scope of the
2475 audit.

2476 Section 6. Each racing meeting licensee and simulcasting licensee shall make readily
2477 available to the commission all documents, materials, equipment, personnel and any other items
2478 requested during an investigation; provided, however, that material that a racing meeting licensee
2479 or simulcasting licensee considers a trade secret may, with the commission's approval, be
2480 protected from public disclosure and the licensee may require nondisclosure agreements with the
2481 commission before disclosing such material.

2482 Section 7. The commission shall establish application fees for all licenses, approvals and
2483 renewals awarded under this chapter which may include costs incurred for conducting a
2484 background investigation into an applicant. The commission may seek reimbursement from an
2485 applicant for any costs of investigation in excess of the initial application or renewal fee.

2486 Section 8. (a) There shall be a Race Horse Development Fund to be administered by the
2487 commission which shall be used to support the best interest of the horse racing industry, its
2488 participants and the agricultural and equine economy. The fund shall consist of money deposited
2489 pursuant to subsection (c) of section 55 of chapter 23K, subclause (l) of clause (2) of section 59
2490 of said chapter 23k and any money credited to or transferred to the fund from any other fund or
2491 source, including grants, gifts and donations. Amounts credited to the fund shall be expended:

2492 (i) to fund purses for licensed live horse racing meetings;

2493 (ii) to support the general welfare of the race horsing and race simulcasting industry in
2494 the commonwealth;

2495 (iii) for a commission program that supports health, pension, life insurance and other
2496 benefits deemed appropriate by the commission for owners, trainers, breeders, jockeys, drivers
2497 and others associated with horse racing;

2498 (iv) in consultation with the equine advisory committee established in section 6B of
2499 chapter 20, to support the equine economy which shall include, but not be limited to,
2500 commonwealth-bred thoroughbred and standardbred horses and veterinary medicine including,
2501 but not limited to Tufts University School of Veterinary Medicine, equine care, open space
2502 preservation and equestrian sport and therapeutic programs;

2503 (v) to support the Agricultural Resolve and Security Fund established in section 2III of
2504 chapter 29; and

2505 (vi) to support the department of public health for assistance with problem gambling
2506 research, prevention, and treatment programs.

2507 The commission shall ensure that not less than 50 per cent of amounts credited to the
2508 fund are available for purses under clause (i) in any year when the live race horse industry is
2509 sufficient to sustain those purse funds. No expenditure from the fund shall cause it to be in
2510 deficiency at the close of a fiscal year.

2511 Section 9. (a) A racing meeting licensee that conducts pari-mutuel betting on horse races
2512 that it conducts on a licensed race track shall distribute all sums deposited in a pari-mutuel pool
2513 to the holders of winning tickets therein, less any takeouts as determined by the commission.

2514 (b) A simulcasting licensee acting as a guest track shall return to the winning patrons
2515 wagering on simulcast races all sums so deposited as an award or dividend, less any takeouts as
2516 determined by the commission.

2517 Section 10. Notwithstanding this chapter or any other general or special law to the
2518 contrary, no live dog racing meeting where any form of betting or wagering on the speed or

2519 ability of dogs occurs shall be conducted or permitted and the commission shall not accept or
2520 approve an application or request for racing dates for dog racing.

2521 Any person who violates this section shall be subject to a civil penalty of not less than
2522 \$20,000 which shall be payable to the commission and used for administrative purposes of the
2523 commission.

2524 Section 11. Any person who accepts or pays out a wager or bet on the results of any
2525 horse race or dog race or aids or abets any of the foregoing types of wagering or betting, except
2526 as authorized by this chapter, shall, for a first offense be punished by a fine of not more than
2527 \$2,000 or imprisonment in the house of correction for not more than 1 year, or both such fine and
2528 imprisonment and, for a second or subsequent offense, by a fine of not more than \$10,000 or
2529 imprisonment in the house of correction for not more than 2 years, or both such fine and
2530 imprisonment.

2531 Section 12. The gaming commission shall provide an annual report of activity conducted
2532 pursuant to this chapter. The report shall include, but not be limited to, an analysis of
2533 commission activities designed to further the race horse industry and equine economy; a full and
2534 complete statement of revenues, expenditures, and the balance of the Race Horse Development
2535 Fund; an accounting of funds received from racing licensees and simulcast licensees for the
2536 purpose of funding the activities of the commission; and an accounting of projected expenditures
2537 from the Race Horse Development Fund in the next year. The report shall be made available on
2538 the commission's website and filed annually with the clerks of the house of representatives and
2539 the senate, the chairs of the house and senate committees on ways and means and the chairs of
2540 the joint committee on economic development and emerging technologies not later than March 1.

2541 SECTION 111. Section 44 of chapter 130 of the General Laws, as appearing in the 2014
2542 Official Edition, is hereby amended by striking out the third paragraph and inserting in place
2543 thereof the following paragraph:-

2544 If the measurement of a lobster taken from 1 or the other eye sockets is of the required
2545 length, the lobster shall be a legal lobster. In a prosecution under this section, mutilation of a
2546 lobster that affects its measurement pursuant to this section shall be prima facie evidence that the
2547 lobster was or is shorter than the required length; provided, however, that the director shall, by
2548 regulation approved by the marine fisheries advisory commission, allow the on-shore processing
2549 of live lobsters of legal length into frozen, shell-on lobster parts or tails and the importation of
2550 unfrozen shell-on lobster parts or tails for the purpose of further processing by wholesale dealers
2551 that are licensed by the department of public health under section 77G of chapter 94. Processed
2552 frozen shell-on lobster parts or tails may be possessed, sold or offered for sale by a wholesale
2553 dealer, retail dealer or food establishment and may be possessed by a consumer as a food
2554 product. The processing, possession or sale of frozen or unfrozen lobster tails under this section
2555 shall be limited to lobster tails that weigh not less than 3 ounces. The packaging of processed
2556 frozen or unfrozen shell-on lobster parts or tails under this section as a food product shall be
2557 labeled in accordance with applicable federal and state laws.. This section shall not apply to a
2558 common carrier in possession of lobsters for the purpose of transporting lobsters.

2559 SECTION 112. Section 46 of chapter 132 of the General Laws, as appearing in the 2014
2560 Official Edition, is hereby amended by striking out, in lines 12 and 13, the words “on June
2561 thirtieth of each year” and inserting in place thereof the following words:- 3 years after the date
2562 the license was issued to the timber harvester.

2563 SECTION 113. Section 49 of said chapter 132, as so appearing, is hereby amended by
2564 striking out, in line 8, the words "annually on the anniversary date of the license granted for said"
2565 and inserting in place thereof the following words:- 3 years after the date the license was issued
2566 to the.

2567 SECTION 114. Section 50 of said chapter 132, as so appearing, is hereby amended by
2568 striking out, in lines 7 and 8, the words "Association of Professional Foresters" and inserting in
2569 place thereof the following words:- Forest Alliance Limited.

2570 SECTION 115. Chapter 132A of the General Laws is hereby amended by inserting after
2571 section 2D the following 2 sections:-

2572 Section 2E. (a) The commissioner of conservation and recreation shall develop a
2573 program to promote the use of designated land in state-owned parks and reservations throughout
2574 the commonwealth for community gardens. Lands so designated shall be restricted to
2575 noncommercial, horticultural uses of growing and harvesting food crops by residents of local
2576 communities.

2577 Community gardens shall be established as authorized by the commissioner in open
2578 spaces that are suitable for noncommercial gardening activities accessible to the public.
2579 Improvements to community garden lands shall, to the extent practicable, preserve the natural
2580 state of the park and reservation areas.

2581 Under the program, specific planting areas available within designated community
2582 garden sites shall be allotted for personal use on a seasonal basis by permits issued to qualifying
2583 residents of the community.

2584 The department shall evaluate, identify and map community garden lands and post
2585 relevant information about the sites and any potential sites on the department's public website.

2586 (b) The commissioner may grant licenses to cities and towns to establish, improve,
2587 maintain, operate and access local community gardens on designated department land. The
2588 licenses shall be granted upon such terms, restrictions and agreements and for such terms of
2589 years, not exceeding 10 years, as the commissioner deems appropriate; provided, however, that
2590 the land subject to a license shall be utilized for the department's community garden program
2591 and such use shall be consistent with the applicable rules and regulations of the department; and
2592 provided further, that under any such license, a city or town may be responsible for the costs and
2593 expenses, or portion thereof, to establish, improve, maintain and operate community gardens.

2594 A city or town applying for a license to use department lands under the community
2595 garden program shall submit a plan related to such use and the plan shall be subject to approval
2596 by the commissioner.

2597 (c) The commissioner may license qualified nonprofit organizations to establish,
2598 improve, maintain, operate and access community gardens on designated department land. The
2599 licenses shall be granted upon such terms, restrictions and agreements and for such terms of
2600 years, not exceeding 5 years, as the commissioner deems appropriate; provided, however, that
2601 the land subject to a license shall be used for the department's community garden program and
2602 such use shall be consistent with the applicable rules and regulations of the department. Licenses
2603 shall be granted based on a competitive application and proposal process. A license shall not be
2604 granted to a nonprofit organization for designated land unless the commissioner has first

2605 provided the city or town where the available land is located with the option to be granted a
2606 license for a community garden site.

2607 (d) As part of the terms of licenses granted pursuant to this section, cities, towns and
2608 nonprofit organizations shall comply with the rules and regulations adopted by the department
2609 relating to the use and operation of community garden lands.

2610 Licenses under this section shall be revocable at any time by the commissioner for the
2611 failure of a recipient city, town or nonprofit organization to comply with the license terms,
2612 restrictions and agreements.

2613 The granting of a license under this section shall not be construed to confer on the city,
2614 town or nonprofit organization any title, right to acquire title or ownership interest in any of the
2615 lands subject to the license. Nothing in this subsection shall prohibit the commissioner from
2616 leasing any such lands to municipalities or qualified nonprofit organizations under applicable law
2617 for the purposes of the community garden program.

2618 (e) The department or its employees shall not be liable for injuries or death to persons or
2619 damage to property resulting from any conduct related to the operation and use of a community
2620 garden on department lands in the absence of willful, wanton or reckless conduct on the part of
2621 the department or any of its employees if the community garden where the injury or death
2622 occurred is enclosed by suitable fencing of not less than 4 feet in height and conspicuous signage
2623 warning of the limitation of liability is posted on or near the fence at a garden entryway.

2624 (f) The department shall adopt rules and regulations related to the establishment, use and
2625 operation of community gardens under the department's community garden program.

2626 Section 2F. The commissioner of conservation and recreation shall develop a program to
2627 promote the seasonal use of areas in state-owned parks and reservations for farmers' markets as
2628 defined in section 1A of chapter 128. A farmers' market shall promote food and other
2629 agricultural products that are grown, raised or produced on farms in the commonwealth.

2630 The temporary establishment of a farmers' market as approved by the commissioner shall
2631 be at suitable land and parking areas accessible to the public and at appropriate times during
2632 daylight hours. Under the program, the commissioner may issue special seasonal permits to
2633 farmer vendors, which shall be restricted to specific approved public market sites and times, and
2634 shall be upon such terms and conditions as the commissioner may deem appropriate. As a
2635 condition of the issuance of a permit, a farmer vendor shall be required to comply with any laws
2636 and regulations applicable to the vending of food and agricultural products at farmers' markets.
2637 A farmer vendor shall not engage in the preparation or sale of value-added agriculture products
2638 or food without a license and inspection by the local board of health pursuant to state and federal
2639 food safety regulations.

2640 Special permits issued by the commissioner shall be based on a competitive application
2641 and proposal process and shall be subject to revocation by the commissioner at any time.

2642 The commissioner, in consultation with the commissioner of agricultural resources, shall
2643 adopt rules and regulations for conducting farmers' markets.

2644 Farmers' markets allowed pursuant to this section shall not be subject to the commercial
2645 limitations in section 2B.

2646 SECTION 116. Section 6 of chapter 136 of the General Laws, as appearing in the 2014
2647 Official Edition, is hereby amended by striking out clause (31) and inserting in place thereof the
2648 following clause:-

2649 (31) The transport or delivery of goods in commerce, or for consideration, by motor truck
2650 or trailer or other means, and the performance of all activities incidental thereto, including the
2651 operation of all facilities and warehousing, except for warehousing or incidental and operational
2652 activities in facilities primarily operating as food or grocery facilities, necessary to prepare,
2653 stage, and effect such transport or delivery; or the loading or unloading of same and the
2654 performance of labor, business and work directly or indirectly related thereto.

2655 SECTION 117. Section 3 of chapter 137 of the General Laws, as so appearing, is hereby
2656 amended by inserting after the figure “23K”, in line 7, the following words:- and chapter 10.

2657 SECTION 118. Section 12 of chapter 138 of the General Laws, as so appearing, is
2658 hereby amended by striking out the second paragraph.

2659 SECTION 119. Section 15 of said chapter 138, as so appearing, is hereby amended by
2660 striking out, in lines 97 and 149, the words “or connected therewith” and inserting in place
2661 thereof, in each instance, the following words:- ; provided, however, that a common victualler
2662 duly licensed to operate a restaurant under chapter 140 and holding a license under section 12
2663 may be connected to premises licensed under this section if at least 50 per cent of the revenue
2664 generated at the premises licensed under this section is derived from the sale of grocery items as
2665 defined in section 184B of chapter 94; and provided further, that the connection between and the
2666 design of the 2 locations so licensed, including interior connections, which shall be allowed,
2667 shall clearly delineate the 2 premises in such a way as to: (i) make the boundaries of each

2668 licensed premises clearly separate and identifiable to customers, alcohol distributors and
2669 regulatory authorities; (ii) enable the respective licensees to maintain control of the licensed area,
2670 egress and the sale, storage and service of alcoholic beverages; and (iii) otherwise conform with
2671 this chapter.

2672 SECTION 120. Said section 15 of said chapter 138, as so appearing, is hereby further
2673 amended by striking out, in line 149, the words “or connected therewith” and inserting in place
2674 thereof the following words:- ; provided, however, that a common victualler duly licensed to
2675 operate a restaurant under chapter 140 and holding a license under section 12 may be connected
2676 to premises licensed under this section if at least 50 per cent of the revenue generated at the
2677 premises licensed under this section is derived from the sale of grocery items as defined in
2678 section 184B of chapter 94; and provided further, that the connection between and design of the
2679 2 locations so licensed, including interior connections, which shall be allowed, shall clearly
2680 delineate the 2 premises in such a way as to: (i) make the boundaries of each licensed premises
2681 clearly separate and identifiable to customers, alcohol distributors and regulatory authorities: (ii)
2682 enable the respective licensees to maintain control of the licensed area, egress and the sale,
2683 storage and service of alcoholic beverages; and (iii) otherwise conform with this chapter.

2684 SECTION 121. Chapter 138 of the General Laws is hereby amended by striking out
2685 section 15F, as so appearing, and inserting in place thereof the following section:-

2686 Section 15F. Notwithstanding any other provision of this chapter, in any city or town
2687 wherein the granting of licenses to sell wines and malt beverages is authorized under this
2688 chapter, the local licensing authority may issue to an applicant authorized to operate a farmer-
2689 winery under section 19B a special license for the sale of wine produced by or for the licensee or

2690 to an applicant authorized to operate a farmer-brewery under section 19C a special license for the
2691 sale of malt beverages produced by or for the licensee, notwithstanding any other provision of
2692 this chapter, in any city or town wherein the granting of licenses to sell all alcoholic beverages is
2693 authorized under this chapter, the local licensing authority may issue to an applicant authorized
2694 to operate a farmer-distillery under section 19E a special license for the sale of distilled spirits
2695 produced by or for the licensee, in sealed containers, for off-premises consumption at an indoor
2696 or outdoor agricultural event.

2697 All sales of alcoholic beverages under this section shall be conducted by the licensee or
2698 by an agent, representative or solicitor of the licensee to customers who are at least 21 years of
2699 age. A licensee under this section may provide, without charge, samples of its alcoholic
2700 beverages to prospective customers at an indoor or outdoor agricultural event. All samples shall
2701 be served by the licensee or by an agent, representative or solicitor of the licensee to individuals
2702 who are at least 21 years of age and all samples shall be consumed in the presence of such
2703 licensee or in the presence of an agent, representative or solicitor of the licensee; provided,
2704 however, that no sample of wine shall exceed 1 ounce, no sample of malt beverages shall exceed
2705 2 ounces and no sample of distilled spirits shall exceed 1/4 ounce; and provided further, that not
2706 more than 5 samples shall be served to an individual prospective customer. For the purposes of
2707 this section, “agricultural event” shall be limited to those events certified by the department of
2708 agricultural resources as set forth in this section.

2709 An applicant for a special license under this section shall first submit a plan to the
2710 department of agricultural resources that shall demonstrate that the event is an agricultural event.
2711 The plan shall include a description of the event, the date, time and location of the event, a copy
2712 of the operational guidelines or rules for the event, written proof that the prospective licensee has

2713 been approved as a vendor at the event, including the name and contact information of the on-
2714 site manager, and a plan depicting the premises and the specific location where the license shall
2715 be exercised.

2716 Upon review of the plan, the department may certify that the event is an agricultural
2717 event; provided, however, that in making that determination, the department shall consider: (i)
2718 operation as a farmers' market or agricultural fair approved or inspected by the department; (ii)
2719 frequency and regularity of the event, including dates, times and locations; (iii) number of
2720 vendors; (iv) terms of vendor agreements; (v) presence of an on-site manager; (vi) training of the
2721 on-site manager; (vii) operational guidelines or rules which shall include vendor eligibility and
2722 produce source; (viii) focus of the event on local agricultural products grown or produced within
2723 the market area; (ix) types of shows or exhibits, including those described in subsection (f) of
2724 section 2 of chapter 128; and (x) sponsorship or operation by an agricultural or horticultural
2725 society organized under the laws of the commonwealth or by a local grange organization or
2726 association which has a primary purpose of promoting agriculture and its allied industries. The
2727 department of agricultural resources may promulgate rules and regulations necessary for the
2728 operation, oversight, approval and inspection of agricultural events under this section.

2729 An applicant for a special license under this section shall file with the local licensing
2730 authority along with its application proof of certification from the department of agricultural
2731 resources that the event is an agricultural event. A special license under this section shall
2732 designate the specific premises and the dates and times covered. A special license may be
2733 granted for an indoor or outdoor agricultural event which takes place on multiple dates or times
2734 during a single calendar year but no special license shall be granted for an agricultural event that
2735 will not take place within 1 calendar year. The special license shall be conspicuously displayed at

2736 the licensed premises. A copy of a special license granted by the local licensing authority shall
2737 be submitted by the authority to the commission at least 7 days before the date the agricultural
2738 event is first scheduled to begin. The local licensing authority may charge a fee for each special
2739 license granted but such fee shall not exceed \$50. A special license granted under this section
2740 shall be nontransferable to any other person, corporation or organization and shall be clearly
2741 marked “nontransferable” on its face.

2742 The commission may promulgate rules and regulations as it deems appropriate to
2743 effectuate this section.

2744 A special license under this section may be granted by the local licensing authorities for a
2745 portion of premises that are licensed under section 12; provided, however, that: (i) the holder of
2746 the special license shall document the legal basis for use of the section 12 licensed premises; (ii)
2747 the area in which the special license is to be approved shall be physically delineated from the
2748 area remaining under the control of the section 12 license holder; (iii) the holder of the special
2749 license shall be solely liable for all activities that arise out of the special license; and (iv) the
2750 holder of the special license shall not pay any consideration, directly or indirectly, to the section
2751 12 licensee for the access to or use of the section 12 licensee's premises.

2752 SECTION 122. The introductory paragraph of section 17 of said chapter 138 is hereby
2753 amended by striking out the eleventh paragraph, as so appearing.

2754 SECTION 123. Said section 17 of said chapter 138 is hereby further amended by striking
2755 out, in line 316, as so appearing, the words “sections 12, 15” and inserting in place thereof the
2756 following figure:- section 15.

2757 SECTION 124. Said section 17 of said chapter 138 is hereby further amended by striking
2758 out, in line 319, as so appearing, the figure “12.”.

2759 SECTION 125. Section 19B of said chapter 138, as so appearing, is hereby amended by
2760 striking out, in lines 108 and 109, the words “section twelve of this chapter” and inserting in
2761 place thereof the following words:- this section.

2762 SECTION 126. Said section 19B of said chapter 138, as so appearing, is hereby further
2763 amended by striking out subsection (n) and inserting in place thereof the following subsection:-

2764 (n) Notwithstanding section 17, a local licensing authority, subject to the approval of the
2765 commission, may grant a license to sell wine for consumption on the premises of a location that
2766 it deems reasonable and proper, and approves in writing, on the grounds of a farmer–winery
2767 licensed under this section and on the grounds of the vineyards operated as appurtenant and
2768 contiguous to, and in conjunction with, the farmer-winery; provided, however, that a licensee
2769 may sell, for on-premises consumption only, wines produced by the winery or produced for the
2770 winery and sold under the winery brand name. Section 15A shall apply to the granting of a
2771 license under this subsection.

2772 SECTION 127. Section 19C of said chapter 138, as so appearing, is hereby amended by
2773 striking out subsection (n) and inserting in place thereof the following 2 subsections:-

2774 (n) Notwithstanding section 17, a local licensing authority, subject to the approval of the
2775 commission, may grant a license to sell malt beverages for consumption on the premises at any
2776 location it deems reasonable and proper, and approves in writing, on the grounds of a
2777 farmer–brewery licensed under this section and on the grounds of the farm operated as
2778 appurtenant and contiguous to and in conjunction with such farmer-brewery; provided, however,

2779 that such licensees may sell for on-premises consumption only malt beverages produced by the
2780 brewery or produced for the brewery and sold under the brewery brand name. All the procedures
2781 under section 15A of this chapter shall apply to the granting of a license under this paragraph.

2782 (o) Notwithstanding any provision of this chapter to the contrary, a farmer-brewery may
2783 fill an empty growler, including a growler provided by a consumer for retail sale, for off-
2784 premises consumption. For the purposes of this subsection, the term “growler” shall mean a
2785 sealed or capped glass container, including a bottle, jug or other container, that can hold up to
2786 100 ounces of a malt beverage and was purchased to hold a malt beverage.

2787 SECTION 128. Section 19E of said chapter 138, as so appearing, is hereby amended by
2788 striking out subsection (o) and inserting in place thereof the following subsection:-

2789 (o) Notwithstanding section 17, a local licensing authority, subject to the approval of the
2790 commission, may grant a license to sell distilled spirits for consumption on the premises on the
2791 grounds of a farmer–distillery licensed under this section and on the grounds of the farm
2792 operated as appurtenant and contiguous to, and in conjunction with, such farmer-distillery at any
2793 such location it deems reasonable and proper and approves in writing; provided, however, that
2794 the licensees may sell for on-premises consumption only distilled spirits produced by the
2795 distillery or produced for the distillery and sold under the distillery brand name. All the
2796 procedures under section 15A of this chapter shall apply to the granting of a license under this
2797 subsection.

2798 SECTION 129. Said chapter 138 is hereby further amended by inserting after section 19F
2799 the following section:-

2800 Section 19G. Notwithstanding section 17, a person that holds any combination of a
2801 farmer-winery license under section 19B, a farmer-brewery license under section 19C or a
2802 farmer-distillery license under section 19E, may be granted a license under this section to sell,
2803 for on-premises consumption, any alcoholic beverages produced by its said section 19B, 19C or
2804 19E license or produced for the said section 19B, 19C or 19E licensee and sold under the
2805 licensee’s brand name, on any of its premises licensed under said section 19B, 19C or 19E;
2806 provided, however, that the premises are operated appurtenant and contiguous to each other.

2807 SECTION 130. Section 21 of said chapter 138, as appearing in the 2014 Official Edition,
2808 is hereby amended by striking out, in lines 20 and 21, the words “six per cent of alcohol by
2809 weight” and inserting in place thereof the following words:- 8 1/2 per cent alcohol by volume.

2810 SECTION 131. Said section 21 of said chapter 138, as so appearing, is hereby further
2811 amended by striking out, in line 25, the word “six” and inserting in place thereof the following
2812 figure:- 8 ½.

2813 SECTION 132. Section 33 of said chapter 138, as appearing in the 2014 Official Edition,
2814 is hereby amended by striking out, in lines 14 and 15 and lines 17 to 19, inclusive, the words “or
2815 on the day following when Christmas occurs on a Sunday, or on the last Monday in May,”.

2816 SECTION 133. Said section 33 of said chapter 138, as so appearing, is hereby further
2817 amendment by striking out, in line 23, the words “on the last Monday in May,”.

2818 SECTION 134. Said section 33 of said chapter 138, as so appearing, is hereby further
2819 amended by striking out, in lines 24 and 25, the words “or on the day following when Christmas
2820 occurs on a Sunday”.

2821 SECTION 135. Said section 33 of said chapter 138, as so appearing, is hereby further
2822 amendment by striking out, in line 26, the words “or on the last Monday in May”.

2823 SECTION 136. Said section 33 of said chapter 138, as so appearing, is hereby further
2824 amended by striking out, in lines 27 and 28, the words “or on the day following when Christmas
2825 occurs on a Sunday”.

2826 SECTION 137. Chapter 140 of the General Laws is hereby amended by inserting after
2827 section 182A the following section:-

2828 Section 182B. Notwithstanding any general or special law to the contrary, an operator of a
2829 place of entertainment or an operator's agent shall not employ a paperless ticketing system unless
2830 the consumer shall be offered an option in a clear and conspicuous manner at the time of initial
2831 sale to purchase the same tickets in some other form without additional fees.

2832 SECTION 138. Section 185A of said chapter 140, as appearing in 2014 Official Edition,
2833 is hereby amended by striking out the second paragraph and inserting in place thereof the
2834 following paragraph:-

2835 For the purposes of this section, “ticket reseller” shall mean a person, entity, corporation
2836 or association engaged in the business of reselling, offering for resale or negotiating for the
2837 resale of tickets for admission or other evidence of right of entry to a sporting event, theatrical
2838 exhibition, public show or public amusement or exhibition and shall include the officers, agents
2839 and employees of any such person, entity, corporation or association; provided, however, that a
2840 person, entity, corporation or association shall be deemed to be engaged in the business of resale
2841 if such person, entity, corporation or association has sold more than 100 sets of tickets by means
2842 of telephone, mail, delivery service, facsimile, internet, email or other electronic means in the

2843 preceding 12 months. A resale shall not include the initial sale of a event ticket by the original
2844 ticket seller or an online marketplace.

2845 SECTION 139. Said chapter 140 is hereby further amended by striking out section 185D,
2846 as so appearing, and inserting in place thereof the following section:-

2847 Section 185D. (a) A person engaged in the business of the resale of a ticket and an online
2848 marketplace shall:

2849 (i) maintain at all times a toll-free telephone number and an e-mail address or other
2850 means of contact approved by regulation for complaints and inquiries regarding its activities in
2851 the resale of event tickets;

2852 (ii) implement and reasonably publicize a standard refund policy that meets the minimum
2853 standards in subsection (b); and

2854 (iii) take reasonable measures to safeguard against the resale of counterfeit tickets
2855 purchased from the reseller.

2856 (b) The standard refund policy by such person or online marketplace:

2857 (i) shall provide a consumer who purchases an event ticket a full refund if: (1) the event
2858 is cancelled before the scheduled occurrence of the event and is not rescheduled; (2) the event
2859 ticket does not provide access to the event or venue of the event when the date and time of the
2860 event are correct on the event ticket; (3) the event ticket has been cancelled by the ticket issuer
2861 for nonpayment by the original purchaser or for any reason other than an act or omission of the
2862 consumer; (4) the event ticket materially and to the detriment of the consumer fails to conform to
2863 the description provided by the seller or person engaged in the business of resale; or (5) the event

2864 ticket was not delivered to the consumer prior to the occurrence of the event unless such failure
2865 of delivery was due to an act or omission of the consumer;

2866 (ii) shall include in a full refund the full price paid by the consumer for the event ticket,
2867 together with any fees charged in connection with that purchase including, but not limited to,
2868 convenience fees, processing fees and at-home printing charges but shall not include shipping or
2869 delivery fees; and

2870 (iii) may condition entitlement to a refund upon timely return of the ticket purchased and
2871 may include reasonable safeguards against abuse of the policy.

2872 (c) If a person engaged in the business of the resale of a ticket or an online marketplace
2873 provides a replacement ticket that is of equal value and in a comparable location at no additional
2874 charge to the consumer, it shall be deemed to have provided a full refund for the purposes of
2875 subsection (b).

2876 (d) Nothing in this section shall be construed to prohibit any person, entity or association
2877 or an agent of any such person, entity or association subject to this section from implementing
2878 consumer protection policies that exceed the minimum standards set forth in this section and that
2879 are otherwise compliant with this act.

2880 (e) A ticket reseller or online marketplace shall not:

2881 (i) use an automated system, software or other technology designed or produced to
2882 purchase tickets from a ticket issuer for the purpose of resale on the secondary market; and

2883 (ii) resell tickets for more than 1000 per cent of the price paid for the tickets.

2884 (f) The department of public safety shall keep a record of all licensed ticket resellers and
2885 shall make the list accessible to the public. The record shall include, but not be limited to: (i) the
2886 licensee's name, mailing address, telephone number and email address; (ii) the length of time the
2887 licensee has been licensed in commonwealth; and (iii) the number of complaints and the type of
2888 complaint that has been filed against the licensee.

2889 SECTION 140. Section 185E of said chapter 140, as so appearing, is hereby amended by
2890 striking out the last sentence.

2891 SECTION 141. Chapter 143 of the General Laws is hereby amended by inserting after
2892 section 71B the following section:-

2893 Section 71B½. No person shall work as a constructor, maintenance person or
2894 repairperson in the construction, maintenance or repair of vertical reciprocating conveyors, as
2895 defined by the board of elevator regulations, unless that person holds a vertical reciprocating
2896 conveyor mechanic license or an elevator mechanic license. The board of examiners under
2897 section 71A shall adopt regulations establishing the requirements for a vertical reciprocating
2898 conveyor mechanic license, including adequate prior experience for obtaining a license without
2899 examination, examination for new applicants, on the job training for new applicants and
2900 continuing education requirements for license renewal.

2901 SECTION 142. The definition of "Responsible" in section 44A of chapter 149 of the
2902 General Laws, as appearing in the 2014 Official Edition, is hereby amended by inserting after the
2903 word "chapter", in line 17, the following words:- ; provided, however, that in deliberating upon
2904 the responsibility of a bidder, a contracting public agency shall consider a bidders compliance

2905 with commitments made in previous bids, if any, regarding workforce inclusion goals and the
2906 employment of minority business enterprises and women business enterprises.

2907 SECTION 143. Section 44A½ of said chapter 149, as so appearing, is hereby amended by
2908 adding the following subsection:-

2909 (d) Minority business enterprise and women business enterprise contracting goals and
2910 workforce participation goals on the totality of state-funded design and construction contracts
2911 shall be reflective of the diverse racial, ethnic and gender makeup of the commonwealth's
2912 population. The supplier diversity office of the operational services division shall create a data
2913 collection program. Information collected through the program shall be used to ensure
2914 compliance with the rules and regulations promoting meaningful participation in construction
2915 and design projects by minority-owned businesses, women-owned business and veteran-owned
2916 businesses. The supplier diversity office shall at least biannually provide a written report to the
2917 clerks of the senate and house of representatives and the senate and house chairs of the joint
2918 committee on ways and means.

2919 SECTION 144. Paragraph (1) of subsection (e) of section 44D½ of said section 149, as
2920 so appearing, is hereby amended by adding the following clause:-

2921 (viii) Joint Ventures, documentation demonstrating that the firm has formed an
2922 association of not less than 2 businesses in which 1 of the businesses is a minority business
2923 enterprise or a women business enterprise.

2924 SECTION 145. Said chapter 149 is hereby further amended by adding the following
2925 section:-

2926 Section 192. (a) To the extent not preempted by federal law, a provision in a contract
2927 waiving a substantive or procedural right or remedy relating to a claim of discrimination,
2928 nonpayment of wages or benefits, retaliation, harassment or violation of public policy in
2929 employment shall be unconscionable, void and unenforceable with respect to any such claim
2930 arising after the waiver is made. No right or remedy arising under this chapter, chapter 151B or
2931 any other general or special law, common law, the constitution or a rule of procedure may be
2932 prospectively waived. If a provision of a contract is found to be unconscionable, void and
2933 unenforceable under this section, the remaining provisions of the contract shall continue in full
2934 force and effect.

2935 (b) Whoever enforces or attempts to enforce a waiver found to be unconscionable, void
2936 and unenforceable under this section shall be liable for reasonable attorneys' fees and costs.

2937 (c) No person or employer shall take retaliatory action including, but not limited to,
2938 failure to hire, discharge, suspend, demote or discriminate in the terms, conditions or privileges
2939 of employment or any other adverse action against a person because the person refuses to enter
2940 into a contract that contains a waiver that would be unconscionable, void and unenforceable
2941 under this section.

2942 A person aggrieved by a violation of this section may, within 3 years after the violation,
2943 commence a civil action in such person's own name and on such person's own behalf for
2944 damages and injunctive relief. If the court finds that a person was aggrieved by a violation of this
2945 section, the person may recover reasonable attorneys' fees and costs. The rights and remedies in
2946 this section shall not be exclusive and shall not preempt other available procedures and remedies

2947 for retaliatory actions including, but not limited to, those contained in section 150 and section 4
2948 of chapter 151B.

2949 (d) The attorney general may enforce this section if the substantive or procedural right or
2950 remedy at issue arises under section 150.

2951 (e) The Massachusetts Commission Against Discrimination may enforce this section if
2952 the substantive or procedural right or remedy at issue arises under chapter 151B.

2953 (f) A person aggrieved by a violation of chapter 151B who seeks a remedy other than: (i)
2954 nonenforcement of a provision prohibited by this section; or (ii) reasonable attorneys' fees and
2955 costs for enforcement of a provision prohibited by this section shall seek such remedy under said
2956 chapter 151B.

2957 (g) Nothing in this section shall expand or limit the use of collective bargaining
2958 agreements.

2959 SECTION 146. Section 30 of chapter 151A of the General Laws, as appearing in the
2960 2014 Official Edition, is hereby amended by striking out, in line 43, the word "fifteenth" and
2961 inserting in place thereof the following word:- twentieth.

2962 SECTION 147. Said section 30 of said chapter 151A, as so appearing, is hereby further
2963 amended by striking out, in line 45, the words "15 week application period shall be tolled" and
2964 inserting in place thereof the following figure:- 20-week application period shall be tolled and
2965 the circumstances under which the application may be waived for good cause.

2966 SECTION 148. Said section 30 of said chapter 151A, as so appearing, is hereby further
2967 amended by inserting after the word "denied", in line 55, the following words:- ; provided

2968 further, that the claimant shall not be barred from applying for or commencing training beyond
2969 the expiration of the claimant's benefit year where the claim for regular benefits was denied and
2970 the reversal of said denial did not occur until after the thirty-first week of the claimant's benefit
2971 year.

2972 SECTION 149. Said section 30 of said chapter 151A, as so appearing, is hereby further
2973 amended by striking out the last paragraph and inserting in place thereof the following
2974 paragraph:-

2975 The department shall provide each claimant with written information regarding eligibility
2976 for benefits under this section in the claimant's primary language as required under section 62A,
2977 including a notification that a claimant shall submit any application for benefits under this
2978 section not later than the twentieth week after a new or continued claim unless the period is
2979 tolled by regulation or waived for good cause.

2980 SECTION 150. Section 4 of chapter 151B of the General Laws, as so appearing, is
2981 hereby amended by striking out, in line 5, the word "or".

2982 SECTION 151. Said section 4 of chapter 151B, as so appearing, is hereby further
2983 amended by inserting after the word "individual", in line 6, the following words:- or pregnancy,
2984 childbirth or a related condition including, but not limited to, the need to express breast milk.

2985 SECTION 152. Said section 4 of said chapter 151B, as so appearing, is hereby further
2986 amended by inserting after subsection 1D the following subsection:-

2987 1E. (a) For an employer to deny reasonable accommodations for any condition of a job
2988 applicant or employee related to pregnancy, childbirth or a related condition if the employee or

2989 applicant so requests unless the employer can demonstrate that the accommodation would
2990 impose an undue hardship on the employer's program, enterprise or business.

2991 (b) It shall also be an unlawful discriminatory practice to:

2992 (1) take adverse action against an employee who requests or uses an
2993 accommodation in terms, conditions or privileges of employment including, but not limited to,
2994 failing to reinstate the employee to the employee's original job or to an equivalent position with
2995 equivalent pay and accumulated seniority, retirement, fringe benefits and other applicable service
2996 credits when the employee's need for reasonable accommodations ceases;

2997 (2) deny employment opportunities to a job applicant or employee if the denial is
2998 based on the need of the employer to make reasonable accommodation to an applicant or
2999 employee person with a known condition related to pregnancy, childbirth or a related condition;

3000 (3) require a job applicant or employee affected by pregnancy, childbirth or a
3001 related condition to accept an accommodation that the applicant or employee chooses not to
3002 accept;

3003 (4) require an employee to take leave if another reasonable accommodation can be
3004 provided to the employee with a known condition related to pregnancy, childbirth or a related
3005 condition without undue hardship to the employer;

3006 (5) make pre-employment inquiry of any condition of a job applicant related to
3007 pregnancy, childbirth or a related condition.

3008 (c) For the purposes of this subsection, the following words shall have the following
3009 meanings unless the context clearly requires otherwise:

3010 “Reasonable accommodations”, shall include, but not be limited to, more frequent or
3011 longer breaks, time off to recover from childbirth at least to the extent provided in section 105D
3012 of chapter 149, acquisition or modification of equipment or seating, temporary transfer to a less
3013 strenuous or hazardous position, job restructuring, light duty, break time and private non-
3014 bathroom space for expressing breast milk, assistance with manual labor or a modified work
3015 schedule; and provided further, that no employer shall be required to discharge an employee,
3016 transfer an employee with more seniority or promote an employee who is not qualified to
3017 perform the job.

3018 “Related condition”, shall include, but not be limited to, lactation or the need to express
3019 breast milk.

3020 “Undue hardship”, an action requiring significant difficulty or expense; provided,
3021 however, that the employer shall have the burden of proving undue hardship; provided further,
3022 that in making a determination of undue hardship, factors that may be considered shall include:

3023 (i) the nature and cost of the accommodation;

3024 (ii) the overall financial resources of the employer, the overall size of the business of the
3025 employer with respect to the number of employees and the number, type and location of its
3026 facilities; and

3027 (iii) the effect on expenses and resources or the impact otherwise of any such
3028 accommodation upon the operation of the employer.

3029 (d) The employer shall engage in a timely, good faith and interactive process with the
3030 employee to determine reasonable accommodations.

3031 (e) Written notice of an employee's rights under this subsection, including the right to
3032 reasonable accommodations for conditions related to pregnancy, childbirth or a related condition
3033 shall be conspicuously posted at an employer's place of business in an area accessible to
3034 employees. Notice shall also be provided to:

3035 (i) new employees at the commencement of employment; and

3036 (ii) within 10 days after an employer's receipt of notification that an employee is
3037 pregnant or an employee requests a reasonable accommodation related to pregnancy, childbirth
3038 or a related condition.

3039 (f) The commission shall conduct ongoing public education efforts as necessary to inform
3040 employers, employees, employment agencies and job applicants about their rights and
3041 responsibilities under this subsection.

3042 (g) Nothing in this subsection shall be construed to preempt, limit, diminish or otherwise
3043 affect any other laws relating to sex discrimination or pregnancy or in any way to diminish the
3044 coverage for pregnancy, childbirth or a related condition under section 105D of chapter 149 or
3045 any other special or general law.

3046 SECTION 153. The first paragraph of section 6B of chapter 159B of the General Laws,
3047 as so appearing, is hereby amended by adding the following sentence:- The department shall
3048 issue a decision on a written request for adjustment of the maximum charges not more than 12
3049 months after its receipt of that request.

3050 SECTION 154. Section 6 of chapter 161B of the General Laws, as so appearing, is
3051 hereby amended by adding the following clause:-

3052 (r) to apply for and receive a license to engage in the business of giving instruction for
3053 hire under section 32G of chapter 90 in the operation of a commercial motor vehicle as defined
3054 in section 1 of chapter 90F.

3055 SECTION 155. Chapter 161C of the General Laws is hereby amended by adding the
3056 following section:-

3057 Section 8. Notwithstanding any general or special law to the contrary, the secretary of
3058 transportation may offer and convey surplus rail and other track material, surplus rail-related
3059 equipment, such as signals, and surplus railroad bridge materials to freight railroads operating on
3060 tracks in the commonwealth to which they have rights and to the freight railroads operating on
3061 in-state tracks owned by the commonwealth. Working in concert with the Massachusetts
3062 Railroad Association, the Massachusetts Department of Transportation shall design and
3063 implement a fair, reasonable and orderly system to distribute the surplus assets; provided,
3064 however, that the department may change that system, as needed, in order to improve it in any
3065 way consistent with the objectives of the reuse program. The assets shall only be conveyed to a
3066 railroad which has demonstrated an impending need for the assets at a specific in-state location.
3067 The secretary shall cause to be created and published periodically a list of surplus rail assets
3068 which may be made available through the department or from department projects and from
3069 Massachusetts Bay Transportation Authority projects to the freight railroad companies operating
3070 in the commonwealth.

3071 SECTION 156. Chapter 166A of the General Laws is hereby amended by adding the
3072 following section:-

3073 Section 23. All cable television operators shall locate public, educational and
3074 governmental access channels on the high definition tier. Cable television operators shall provide
3075 public, educational and governmental access channel managers with access to the electronic
3076 program guide to ensure that residents can access information about local public, educational and
3077 governmental access channels.

3078 SECTION 157. Section 113B of chapter 175 of the General Laws, as appearing in the
3079 2014 Official Edition, is hereby amended by inserting after the word “commissioner”, in line 14,
3080 the following words:- ; provided, however, that collision repair hourly labor rates set pursuant to
3081 section 15 of chapter 100A shall not be included when considering programs to control costs and
3082 expenses under this section or section 113H.

3083 SECTION 158. Said section 113B of said chapter 175 is hereby further amended by
3084 striking out the words:- ; provided, however, that collision repair hourly labor rates set pursuant
3085 to section 15 of chapter 100A shall not be included when considering programs to control costs
3086 and expenses under this section or section 113H, inserted by section 157.

3087 SECTION 159. Subsection (a) of section 162M of chapter 175 of the General Laws, as
3088 appearing in the 2014 Official Edition, is hereby amended by inserting after clause (7) the
3089 following clause:-

3090 (7 ½) Travel, limited line travel insurance, as defined in section 162Z.

3091 SECTION 160. Said chapter 175 is hereby further amended by inserting after section
3092 162Y the following section:-

3093 Section 162Z. (a) As used in this section, the following words shall have the following
3094 meanings unless the context clearly requires otherwise:

3095 “Designated responsible producer” or “DRP”, a person responsible for the limited lines
3096 travel insurance producer’s compliance with the travel insurance laws, rules and regulations.

3097 “Limited lines travel insurance producer”, a (i) managing general underwriter; (ii)
3098 managing general agent or third-party administrator; or (iii) licensed insurance producer,
3099 including a limited lines producer, designated by an insurer as the travel insurance supervising
3100 entity under subsection (g).

3101 “Offer and disseminate”, to provide general information, including a description of the
3102 coverage and price, as well as processing the application, collecting premiums and performing
3103 other permitted nonlicensable activities.

3104 “Travel insurance”, insurance coverage for personal risks incidental to planned travel
3105 including, but not limited to: (i) an interruption or cancellation of trip or event; (ii) loss of
3106 baggage or personal effects; (iii) damages to accommodations or rental vehicles; or (iv) sickness,
3107 accident, disability or death occurring during travel; provided, however, that “travel insurance”
3108 shall not include major medical plans, which provide comprehensive medical protection for
3109 travelers with trips lasting not less than 6 months, including people working overseas as an
3110 expatriate or military personnel being deployed.

3111 “Travel retailer”, a business entity that makes, arranges or offers travel services and may
3112 offer and disseminate travel insurance as a service to its customers on behalf of and under the
3113 direction of a limited lines travel insurance producer.

3114 (b) (1) The commissioner may issue to an individual or business entity a limited lines
3115 travel insurance producer license if that individual or business entity has filed an application for
3116 a limited lines travel insurance producer license with the commissioner in a form and manner
3117 prescribed by the commissioner. A limited lines travel insurance producer license authorizes a
3118 limited lines travel insurance producer to sell, solicit or negotiate travel insurance through a
3119 licensed insurer.

3120 (2) A travel retailer may offer and disseminate travel insurance under a limited
3121 lines travel insurance producer license if the following conditions are met:

3122 (i) the limited lines travel insurance producer or travel retailer provides to
3123 purchasers of travel insurance: (A) a description of the material terms or the actual material
3124 terms of the insurance coverage; (B) a description of the process for filing a claim; (C) a
3125 description of the review or cancellation process for the travel insurance policy; and (D) the
3126 identity and contact information of the insurer and limited lines travel insurance producer;

3127 (ii) at the time of licensure, the limited lines travel insurance producer
3128 shall establish and maintain a register, on a form prescribed by the commissioner, of each travel
3129 retailer that offers travel insurance on the limited lines travel insurance producer's behalf;
3130 provided, however, that the register shall be maintained and updated annually by the limited lines
3131 travel insurance producer and shall include the name, address and contact information of the
3132 travel retailer and an officer or person who directs or controls the travel retailer's operations and
3133 the travel retailer's federal tax identification number; provided further, that the limited lines
3134 travel insurance producer shall submit the register to the division of insurance upon reasonable
3135 request and shall certify that the travel retailer register complies with 18 U.S.C. 1033;

3136 (iii) the limited lines travel insurance producer has designated 1 of its
3137 employees, who is a licensed individual producer, as the DRP;

3138 (iv) the DRP, president, secretary, treasurer and any other officer or person
3139 who directs or controls the limited lines travel insurance producer's insurance operations shall
3140 comply with the fingerprinting requirements applicable to insurance producers in the resident
3141 state of the limited lines travel insurance producer;

3142 (v) the limited lines travel insurance producer has paid all applicable
3143 insurance producer licensing fees;

3144 (vi) the limited lines travel insurance producer requires each employee and
3145 authorized representative of the travel retailer, whose duties include offering and disseminating
3146 travel insurance, to receive a program of instruction or training, which may be subject to review
3147 by the commissioner; provided, however, that the training material shall, at a minimum, contain
3148 instructions on the types of insurance offered, ethical sales practices and required disclosures to
3149 prospective customers; and

3150 (vii) the limited lines travel insurance producer or travel retailer provides
3151 its written consumer materials to the commissioner upon reasonable request.

3152 (3) The limited lines travel insurance producer, and those registered under its
3153 license, are exempt from the examination requirements under section 162K and the continuing
3154 education requirements under section 177E.

3155 (c) Any travel retailer offering or disseminating travel insurance shall make available to
3156 prospective purchasers, brochures or other written materials that: (i) provide the identity and

3157 contact information of the insurer and the limited lines travel insurance producer; (ii) explain that
3158 the purchase of travel insurance is not required in order to purchase any other product or service
3159 from the travel retailer; and (iii) explain that an unlicensed travel retailer is permitted to provide
3160 general information about the insurance offered by the travel retailer, including a description of
3161 the coverage and price, but is not qualified or authorized to answer technical questions about the
3162 terms and conditions of the insurance offered by the travel retailer or to evaluate the adequacy of
3163 the customer's existing insurance coverage.

3164 (d) A travel retailer's employee or authorized representative who is not licensed as a
3165 limited lines travel insurance producer shall not: (i) evaluate or interpret the technical terms,
3166 benefits and conditions of the offered travel insurance coverage; (ii) evaluate or provide advice
3167 concerning a prospective purchaser's existing insurance coverage; or (iii) hold oneself out as a
3168 licensed insurer, licensed producer or insurance expert.

3169 (e) A travel retailer, whose insurance-related activities, and those of its employees and
3170 authorized representatives, are limited to offering and disseminating travel insurance on behalf of
3171 and under the direction of a limited lines travel insurance producer, meeting the conditions stated
3172 in this section, may receive related compensation, not in the form of commissions, upon
3173 registration by the limited lines travel insurance producer as described in subsection (b).

3174 (f) Travel insurance may be provided under an individual policy or under a group or
3175 master policy.

3176 (g) As the insurer designee, the limited lines travel insurance producer is responsible for
3177 the acts of the travel retailer and shall use reasonable means to ensure compliance by the travel
3178 retailer with this section.

3179 (h) The limited lines travel insurance producer and any travel retailer offering and
3180 disseminating travel insurance under the limited lines travel insurance producer license shall be
3181 subject to the: (i) laws regarding unfair methods of competition and unfair and deceptive acts and
3182 practices in the business of insurance; and (ii) the enforcement provisions applicable to insurance
3183 producers.

3184 SECTION 161. Section 1 of chapter 176J of the General Laws, as appearing in the 2014
3185 Official Edition, is hereby amended by inserting after the word “policy”, in line 201, the first
3186 time it appears, the following words:- ; travel insurance.

3187 SECTION 162. Said section 1 of said chapter 176J, as so appearing, is hereby further
3188 amended by inserting after the definition of “Transitional reinsurance program” the following
3189 definition: -

3190 “Travel insurance”, insurance coverage for personal risks incidental to planned travel
3191 including, but not limited to: (i) interruption or cancellation of trip or event; (ii) loss of baggage
3192 or personal effects; (iii) damages to accommodations or rental vehicles; or (iv) sickness,
3193 accident, disability or death occurring during travel, provided that the health benefits are not
3194 offered on a stand-alone basis and are incidental to other types of coverage; provided, however,
3195 that “travel insurance” shall not include major medical plans, which provide comprehensive
3196 medical protection for travelers with trips lasting not less than 6 months, including people
3197 working overseas as an expatriate or military personnel being deployed.

3198 SECTION 163. Subsection (c) of section 19 of chapter 301 of the acts of 1998, as
3199 appearing in chapter 291 of the acts of 2014, is hereby further amended by striking out the last
3200 sentence and inserting in place thereof the following 5 sentences:-

3201 The preceding 3 sentences of this subsection shall not apply to any portion of the
3202 parkway. Ownership of any completed portion of the parkway, together with ownership of any
3203 associated and completed infrastructure including, but not limited to, public utilities and sewer
3204 and storm drain lines located within or adjacent to that portion, shall be transferred to the
3205 applicable town, or to the authority, not later than 30 days following the date on which that
3206 portion of the parkway is completed or October 1, 2016, whichever is later. Prior to the date on
3207 which any portion of the parkway is completed and until such date that ownership of that portion
3208 is transferred in accordance with this subsection, that portion shall remain subject to the master
3209 developer’s control. On or after the date on which any portion of the parkway is completed and
3210 ownership of that portion is transferred in accordance this subsection, any applicable town or the
3211 authority may enter into a contract with a governmental entity, a nonprofit entity or a private
3212 person for the operation and maintenance of that portion, together with operation and
3213 maintenance of associated infrastructure including, but not limited to, public utilities and sewer
3214 and storm drain lines located within or adjacent to that portion. For purposes of this subsection:
3215 (i) except for that portion of the parkway constituting “Parkway-Phase 1” as defined in Article I
3216 of the Parkway financing MOA, any portion of the parkway shall be deemed completed on the
3217 date on which that portion is open and available for public use; and (ii) that portion of the
3218 parkway constituting “Parkway-Phase 1” as defined in Article I of the Parkway financing MOA
3219 shall be deemed to have been completed not later than August 19, 2013.

3220 SECTION 164. Subsection (c) of section 7 of chapter 293 of the acts of 2006 is hereby
3221 amended by striking out clauses (ii) and (iii) and inserting in place thereof the following 2
3222 clauses:-

3223 (ii) the secretary certifies that the developer has received commitments satisfactory to the
3224 department for financing sufficient, with equity or other amounts to be provided by the developer
3225 and other persons, to fund the costs of construction of the proposed economic development
3226 project exclusive of those public infrastructure improvements to be financed by the agency and
3227 shall have obtained a blanket performance bond or other security satisfactory to the secretary and
3228 payable to the agency securing the developer's obligation to complete the construction of the
3229 public infrastructure improvements included in the economic development proposal in an
3230 amount equal to or greater than the outstanding principal amount of any bonds to be issued by
3231 the agency to finance costs of public infrastructure improvements; (iii) the agency certifies that it
3232 has approved the proposal.

3233 SECTION 165. The second sentence of subsection (e) of said section 7 of said chapter
3234 293 is hereby amended by striking out the figure “8”, inserted by section 88 of chapter 287 of the
3235 acts of 2014, and inserting in place thereof the following figure:- 10.

3236 SECTION 166. Item 7100-1000 of section 2 of chapter 258 of the acts of 2008 is hereby
3237 amended by striking out the figure “\$3”, inserted by section 66 of chapter 238 of the acts of
3238 2012, and inserting in place thereof the following figure:- \$1.

3239 SECTION 167. Section 44 of chapter 303 of the acts of 2008 is hereby amended by
3240 inserting after the figure “\$43,000,000”, in line 4, the following words:- excluding bonds issued
3241 to refinance bonds previously issued under this section.

3242 SECTION 168. Item 6121-1317 of chapter 79 of the acts of 2014, as most recently
3243 amended by chapter 359 of the acts of 2014, is hereby further amended by striking out the words

3244 “construction of the Cochituate” and inserting in place thereof the following words:- acquisition
3245 and construction of the Cochituate.

3246 SECTION 169. Section 233 of chapter 165 of the acts of 2014, as appearing in section 30
3247 of chapter 119 of the acts of 2015, is hereby amended by striking out “December 31, 2016” and
3248 inserting in place thereof the following words:- June 30, 2017.

3249 SECTION 170. Subsection (b) of section 22 of chapter 237 of the acts of 2014 is hereby
3250 amended by striking out, in lines 5 and 6, the words “to Essex Sports Center, LLC” and inserting
3251 in place thereof the following words:- initially to Essex Sports Center, LLC and any of its
3252 leasehold mortgagees.

3253 SECTION 171. Subsection (c) of said section 22 of said chapter 237 is hereby amended
3254 by striking out, in lines 5 and 6, the words “, or if Essex Sports Center, LLC ceases to be the
3255 lessee at any time before the expiration of the lease”.

3256 SECTION 172. Said section 22 of said chapter 237 is hereby further amended by adding
3257 the following subsection:-

3258 (j) Prior to any transfer or assignment of any of the tenant’s interest for any reason, the
3259 landlord shall have the right to conduct an auction of such interests in accordance with state.

3260 SECTION 173. Section 2A of chapter 286 of the acts of 2014 is hereby amended by
3261 striking out item 6720-1350.

3262 SECTION 174. Said chapter 286 is hereby further amended by inserting after section 2G
3263 the following section:-

3264 Section 2H.

3265 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

3266 Office of the Secretary

3267 7002-1350 For improvements to coastal facilities in designated and non-designated port
3268 areas, including those under chapter 21F of the General Laws, section 63 of chapter 91 of the
3269 General Laws, 301 C.M.R 25.00 and 312 C.M.R 2.00; provided, however, that the improvements
3270 shall be administered by the seaport advisory council through the continuation of a grant
3271 program; provided further, that the improvements may include, but shall not be limited to,
3272 construction, reconstruction, rehabilitation, expanding, replacing and improving public facilities,
3273 piers, wharves, boardwalks, berths, fenders, bulkheads and other harbor and waterfront facilities;
3274 provided further, that preference shall be given to improvements that demonstrate a benefit to
3275 commercial fishing; provided further, that \$20,000,000 shall be expended on capital
3276 improvements to the state pier facility in the city of Fall River, including, but not limited to, the
3277 construction of the south basin of the state pier facility, the rehabilitation and replacement of the
3278 marine structures for Battleship Cove in the port of Fall River, commercial fishing
3279 improvements, commercial marine transportation improvements and other capital improvements
3280 related to economic development within the port of Fall River; provided further, that \$7,500,000
3281 shall be expended for the redevelopment of city pier in the city of Fall River including, but not
3282 limited to, permitting, capping of site, stabilization of existing seawalls and construction of a
3283 public marina and associated amenities; provided further, that not less than \$25,000,000 shall be
3284 expended on capital improvements to the state pier facility in the city of New Bedford, which
3285 shall be made to further economic development within the port of New Bedford and may
3286 include, but shall not be limited to, a multi-use facility for water-dependent cargo, commercial
3287 fishing improvements, commercial marine transportation improvements, marine educational

3288 facilities, a fresh produce and fish market and capital improvements related to tourism, public
3289 recreation and other economic development within the port of New Bedford; provided further,
3290 that not less than \$3,200,000 shall be expended for central waterfront bulkhead repairs for the
3291 port of Newburyport; and provided further, that \$9,000,000 shall be expended for the design,
3292 permitting and construction, including pertinent dredging, for the reintroduction of an ocean pier
3293 at the Revere beach reservation..... \$149,700,000

3294 SECTION 175. Section 37 of said chapter 286 is hereby amended by striking out, in line
3295 3, the words “and items 2000-7052, 2000-7060, 2300-7020 of section 2B” and inserting in place
3296 thereof the following words:- , items 2000-7052, 2000-7060, 2300-7020 of section 2B and item
3297 7002-1350 of section 2H.

3298 SECTION 176. A controlling business or affiliate of a controlling business which has
3299 been awarded state tax credits under chapter 19 of the acts of 1993 or sections 3A to 3H,
3300 inclusive, of chapter 23A of the General Laws and intends to claim such credits on tax filings for
3301 tax years beginning on or after January 1, 2016 shall enter into an economic development
3302 incentive program, EDIP, contract setting forth the amount of the credits awarded, the amount of
3303 credits claimed or carried over and the job creation obligations of the controlling business. A
3304 controlling business or affiliate of a controlling business that fails to enter into an EDIP contract
3305 that is in a form and contains the substance acceptable to the Massachusetts office of business
3306 development by not later than December 31, 2016 shall forfeit such credits. For purposes of this
3307 section, the terms “controlling business” and “EDIP” shall have the meanings provided in said
3308 section 3A of said chapter 23A.

3309 SECTION 177. (a) Any reference to “economic target area” or “ETA” in the General
3310 Laws shall mean an economic target area designated by the economic assistance coordinating
3311 council, EACC, established pursuant to section 3B of chapter 23A of the General Laws, and in
3312 existence on the effective date of this act or an area designated by the EACC as an economic
3313 target area in accordance with section 3G of said chapter 23A.

3314 (b) Any reference to “economic opportunity area” or “EOA” in the General Laws shall be
3315 deemed to mean an economic opportunity area designated by the EACC and in existence on the
3316 effective date of this act or an area designated by the EACC as an economic opportunity area
3317 pursuant to section 3G of chapter 23A. Existing economic target areas and economic opportunity
3318 areas designated by the EACC prior to January 1, 2017 shall remain in effect until their
3319 scheduled termination date, if any.

3320 SECTION 178. Notwithstanding any general or special law to the contrary, sections 98
3321 and 99 shall not apply to economic development projects approved by the secretary of
3322 administration and finance pursuant to subsection (c) of section 7 of chapter 293 of the acts of
3323 2006, as amended by section 6 of chapter 129 of the acts of 2008, before January 1, 2017.

3324 SECTION 179. (a) Notwithstanding any general or special law to the contrary, the
3325 secretary of energy and environmental affairs, in consultation with the farmland protection and
3326 viability advisory commission established into subsection (b), shall develop a farmland action
3327 plan. The plan shall set forth the commonwealth’s goals, priorities and recommended actions for
3328 farmland protection and access to reflect the importance of farmlands of the commonwealth to its
3329 citizens who derive their livelihoods from farming and the importance of protected farmland for
3330 ecosystem health and biodiversity.

3331 The plan shall include, but not be limited to: (i) an inventory of state land in active
3332 agricultural production or that is potentially suitable for farming; (ii) a review of state agency
3333 policies related to the use or lease of land for farming and recommendations related to state
3334 policies for the use and lease of state-owned land for farming; (iii) an analysis of recent trends
3335 and potential threats related to farmland loss and conversion and its recommendations, including
3336 resources necessary to improve state data collection for farmland trends and to establish a system
3337 for tracking acres of farmland in production over time; (iv) recommended statutory, regulatory or
3338 policy revisions to the agricultural preservation restriction program to support the long-term
3339 economic viability of protected farms, to address housing needs and to ensure the program is
3340 managed in a transparent and consistent manner and with policies that keep pace with changes in
3341 agriculture and associated markets; (v) an analysis of farmland enrolled in a program under
3342 chapter 61A of the General Laws and recommendations for improving enrollment of farmland in
3343 the program; and (vi) measurable statewide goals and benchmarks related to farmland
3344 conversion, farmland protection and farmland access and recommendations for state policy
3345 changes and program funding levels to meet these goals and benchmarks. The plan may include
3346 maps, illustrations and other media and shall be based on best available science and best
3347 management practices.

3348 (b) There shall be a farmland protection and viability advisory commission to assist the
3349 secretary in developing the farmland action plan. The commission shall consist of: 2 members of
3350 the senate or a designee, 1 of whom shall be appointed by the minority leader; 2 members of the
3351 house of representatives or a designee, 1 of whom shall be appointed by the minority leader; 1
3352 member of the board of food and agriculture, as elected by the board of food and agriculture for
3353 this purpose who shall chair the commission; the commissioner of agricultural resources or a

3354 designee; a representative of the Center for Agriculture, Food and the Environment at the
3355 University of Massachusetts at Amherst; a representative of the Massachusetts Farm Bureau
3356 Federation; a representative of The Trustees of Reservations; a representative of the American
3357 Farmland Trust; and 3 persons to be appointed by the governor, 1 of whom shall be a farmer, 1
3358 of whom shall be a representative of an urban agriculture organization and 1 of whom shall be a
3359 representative of a farmland access organization.

3360 The advisory commission shall meet at least quarterly and otherwise at the discretion of
3361 the chair. The commission shall make recommendations to the secretary for the proper
3362 management and development of the farmland action plan. The secretary shall consider the
3363 recommendations of the commission.

3364 (c) The farmland action plan shall be delivered to the joint committee on environment,
3365 natural resources and agriculture not later than December 31, 2017. The executive office of
3366 energy and environmental affairs and the department of agricultural resources shall provide
3367 technical support to the commission.

3368 (d) The secretary shall develop and implement a public outreach and information
3369 program to provide information to the public regarding the farmland action plan.

3370 SECTION 180. The Massachusetts Technology Park Corporation, established in section
3371 3 of chapter 40J of the General Laws and doing business as the Massachusetts Technology
3372 Collaborative, shall, subject to appropriation, create a cybersecurity and data analytics
3373 technology development and training center of excellence, hereinafter referred to as to as the
3374 center. The center shall convene interested public and private universities, governmental bodies
3375 and industry participants to share public and private data sets to expand the commonwealth's

3376 data analytics capabilities. The center may: (i) match public and private universities with
3377 industry participants to develop cybersecurity technology and expand data analytic capabilities;
3378 (ii) provide a forum for sharing data sets for analysis; and (iii) provide skills building and
3379 workforce training in cybersecurity and data analytics.

3380 The Massachusetts Technology Park Corporation shall file a report detailing the activities
3381 of the center not later than September 1, 2017 with the clerks of the senate and house of
3382 representatives who shall forward the report to the house and senate committees on ways and
3383 means and the joint committee on economic development and emerging technologies.

3384 SECTION 181. There shall be a special commission to conduct a comprehensive study
3385 relative to the practical, economic, fiscal and health related impacts of the commonwealth
3386 remaining on eastern daylight time, 4 hours behind coordinated universal time, also known as
3387 Atlantic standard time, throughout the calendar year. The commission shall focus on the impact
3388 to local and regional economies, education, public health, transportation, energy consumption,
3389 commerce and trade if the time zone is altered. The commission shall be comprised of the
3390 following members: 3 members to be appointed by the governor, 1 of whom shall be a member
3391 of the executive office of health and human resources and 1 of whom shall be a member of the
3392 executive office of education; 3 members to be appointed by the president of the senate, 1 of
3393 whom shall have expertise in economic development and 1 of whom shall have expertise in
3394 energy; 1 member to be appointed by the senate minority leader; 3 members to be appointed by
3395 the speaker of the house of representatives, 1 of whom shall have expertise in interstate
3396 commerce and 1 of whom shall have expertise in transportation; and 1 member to be appointed
3397 by the house minority leader.

3398 The commission shall convene its first meeting not later than October 1, 2016 and shall
3399 file a report along with any recommendations for legislative reforms not later than March 31,
3400 2017 with the clerks of the senate and house of representatives who shall forward the report to
3401 the chairs of the joint committee on economic development and emerging technologies, the
3402 chairs of the joint committee on public health and the chairs of the joint committee on education.

3403 SECTION 182. There shall be a special commission to investigate and report on barriers
3404 to meeting labor market demands in the commonwealth. The commission shall examine and
3405 analyze why employer demand for workers struggles to correlate with labor supply. The
3406 commission shall review the statewide labor market and various employment fields including,
3407 but not limited to, cyber-security, high technology and biotechnology, early education and care,
3408 home care and home health. The commission shall examine issues relating to employee
3409 recruitment and retention, training and professional development and educational achievement.

3410 The special commission shall be comprised of the following members: 2 members of the
3411 senate, 1 of whom shall be appointed by the senate president and who shall serve as co-chair and
3412 1 of whom shall be appointed by the senate minority leader; 2 members of the house of
3413 representatives, 1 of whom shall be appointed by the speaker of the house of representatives and
3414 who shall serve as co-chair and 1 of whom shall be appointed by the house minority leader; the
3415 secretary of labor and workforce development or a designee; the secretary of energy and
3416 environmental affairs or a designee; the secretary of transportation or a designee; the secretary of
3417 elder affairs or a designee; the secretary of veterans' services or a designee; the secretary of
3418 public safety and security or a designee; the secretary of health and human services or a
3419 designee; the secretary of housing and economic development or a designee; the secretary of
3420 education or a designee; and 7 members to be appointed by the governor, 2 of whom shall be

3421 representatives of a labor organization from a list of 7 nominees provided by the Massachusetts
3422 AFL-CIO who shall be experienced in small business, the health care industry, education or
3423 workforce development, 1 of whom shall be a representative of business from a list of 3
3424 nominees provided by the Massachusetts Business Roundtable who shall be experienced in
3425 renewable energy, small business, the health care industry, veterans' affairs, immigration,
3426 workforce development or self-employment, 1 of whom shall be a representative of business
3427 from a list of 3 nominees provided by The Alliance for Business Leadership, Inc. who shall be
3428 experienced in renewable energy, small business, the health care industry, veterans' affairs,
3429 immigration, workforce development or self-employment, 1 of whom shall be a representative of
3430 the unemployed from 3 nominees provided by Boston Connects, Inc., 1 of whom shall be an
3431 expert in labor economics from a state college or university, 1 of whom shall be a representative
3432 of early education and care providers from a list of 3 nominees submitted by the Massachusetts
3433 Association for Early Education and Care who shall be experienced in early education and care
3434 for low income children and families and 1 of whom shall be a representative from a home care
3435 agency from a list of 3 nominees provided by the Home Care Aide Council who shall be an
3436 expert in home care workforce.

3437 The commission shall file a report not later than September 30, 2017 detailing the results
3438 of its investigation and its recommendations with the clerks of the senate and house of
3439 representatives who shall forward the report to the chairs of the joint committee on economic
3440 development and emerging technologies and the chairs of the joint committee on labor and
3441 workforce development.

3442 SECTION 183. Notwithstanding any general or special law to the contrary, to meet the
3443 expenditures necessary in carrying out section 2A, the state treasurer shall, upon request of the

3444 governor, issue and sell bonds of the commonwealth in an amount to be specified by the
3445 governor from time to time but not exceeding, in the aggregate, \$619,600,000; provided,
3446 however, that the request by the governor shall be made not later than July 31, 2019. All bonds
3447 issued by the commonwealth, as aforesaid, shall be designated on their face “Commonwealth
3448 Economic Development Act of 2016” and shall be issued for a maximum term of years, not
3449 exceeding 30 years, as recommended by the governor in a message to the general court pursuant
3450 to Section 3 of Article LXII of the Amendments to the Constitution. All such bonds shall be
3451 payable not later than June 30, 2049. All interest and payments on account of principal on these
3452 obligations shall be payable from the General Fund. Notwithstanding any other provision of this
3453 act, bonds issued under this section and interest thereon shall be general obligations of the
3454 commonwealth.

3455 SECTION 184. Notwithstanding any general or special law to the contrary, to meet the
3456 expenditures necessary in carrying out section 2B, the state treasurer shall, upon receipt of a
3457 request by the governor, issue and sell bonds of the commonwealth in an amount to be specified
3458 by the governor from time to time but not exceeding, in the aggregate, \$32,500,000. All bonds
3459 issued by the commonwealth, as aforesaid, shall be designated on their face, Commonwealth
3460 Economic Development Act of 2016, and shall be issued for a maximum term of years, not
3461 exceeding 30 years, as the governor may recommend to the general court pursuant to Section 3
3462 of Article LXII of the Amendments to the Constitution; provided, however, that all such bonds
3463 shall be payable not later than June 30, 2049. All interest and payments on account of principal
3464 on such obligations shall be payable from the General Fund. Bonds and interest thereon issued
3465 under the authority of this section shall, notwithstanding any other provision of this act, be
3466 general obligations of the commonwealth.

3467 SECTION 185. Notwithstanding any general or special law to the contrary, insurance
3468 companies shall accept the provisional license of a speech-language pathologist pursuant to
3469 section 144B of chapter 112 of the General Laws as a full license for the purpose of credentialing
3470 clinicians.

3471 SECTION 186. Notwithstanding any general or special law to the contrary, to meet the
3472 expenditures necessary in carrying out section 2C, the state treasurer shall, upon request of the
3473 governor, issue and sell bonds of the commonwealth in an amount to be specified by the
3474 governor from time to time but not exceeding, in the aggregate, \$155,450,000; provided,
3475 however, that the request by the governor shall be made not later than July 31, 2019. All bonds
3476 issued by the commonwealth, as aforesaid, shall be designated on their face “Commonwealth
3477 Economic Development Act of 2016” and shall be issued for a maximum term of years, not
3478 exceeding 30 years, as recommended by the governor in a message to the general court pursuant
3479 to Section 3 of Article LXII of the Amendments to the Constitution. All such bonds shall be
3480 payable not later than June 30, 2049. All interest and payments on account of principal on these
3481 obligations shall be payable from the General Fund. Notwithstanding any other provision of this
3482 act, bonds issued under this section and interest thereon shall be general obligations of the
3483 commonwealth.

3484 SECTION 187. It shall be the policy of the general court to impose a moratorium on all
3485 new mandated health benefit legislation until the latter of either January 1, 2016, or until the
3486 division of health care finance and policy has concluded its review of, and published results
3487 from, a comprehensive review of mandated health benefits in effect on January 1, 2006.

3488 While Chapter 58 was signed in April 2006, the mandate moratorium didn't take effect
3489 until January 1, 2007. During that time, the Legislature passed the prosthetic devices mandate
3490 b/f the moratorium took effect and expanded the mental health parity law in July 2008.

3491 SECTION 188. Notwithstanding any special or general law to the contrary, there shall be
3492 a special commission to establish standards, in agreement with the Massachusetts Bay
3493 Transportation Authority and Keolis Commuter Services, LLC, to assess levels of performance,
3494 quality of carriage and time efficiency of each commuter rail line and to set forth improvement
3495 procedures and timelines based on their findings.

3496 The commission shall review and investigate the following areas: (i) total required
3497 seating area and commuter rail cars needed to seat all passengers; (ii) quality of seating, air
3498 circulation, accommodations and facilities; (iii) approximate passenger counts during peak and
3499 off-peak commuting hours; (iv) commuter rail adherence to set schedules and average delay or
3500 cancellation times; (v) costs, methods and standards associated with reaching set standards for
3501 improved quality and efficiency of travel; and (vi) future economic expansions and extensions of
3502 commuter rail lines in conjunction with improvements to existing rail lines and the prioritization
3503 of each.

3504 The commission shall consist of: the secretary of the department of transportation; the
3505 general manager of the Massachusetts Bay Transportation Authority; the general manager of
3506 Keolis Commuter Services, LLC; 1 employee from each of the 12 Massachusetts Bay Transit
3507 Authority commuter rail lines engaged in on-board operations; 2 members of the senate, 1 of
3508 whom shall be appointed by the minority leader; ; and 2 members of the house of

3509 representatives, 1 of whom shall be appointed by the minority leader; and other members as shall
3510 be determined.

3511 The commission shall submit a report to the governor, the speaker of the house of
3512 representatives, the president of the senate, senate and house chairs of the joint committee on
3513 transportation and the secretary of transportation not later than December 31, 2017, setting forth
3514 the commission's findings, together with any recommendations for regulatory or legislative
3515 action with a timeline for planning, construction, implementation and economic impact.

3516 SECTION 189. Notwithstanding any general or special law to the contrary, the
3517 department of revenue shall conduct an analysis of the impact of adopting the single sales factor
3518 apportionment formula. The analysis shall include, but not be limited to: (i) the impact on tax
3519 collections; (ii) the impact on business behavior or other economic impacts; and (iii) a
3520 comparison of the apportionment formulas used by other states. The department may, in
3521 conducting its analysis, seek input from interested stakeholders. The department shall file a
3522 report, including any recommendations, with the clerks of the senate and house of
3523 representatives who shall forward the report to the senate and house chairs of the joint committee
3524 on revenue and the chairs of the senate and house committees on ways and means not later than
3525 March 1, 2017.

3526 SECTION 190. Notwithstanding any general or special law to the contrary, the executive
3527 office of administration and finance shall conduct a feasibility study on the reduction of the state
3528 income tax rate to 5 per cent. The study along, with any recommendation, shall be submitted to
3529 the clerks of the senate and the house of representative, the joint committee on revenue and the
3530 senate and house committees on ways and means not later than December 31, 2016.

3531 SECTION 191. Notwithstanding any general or special law to the contrary, the secretary
3532 of the executive office of housing and economic development shall submit economic growth
3533 projections for the commonwealth for the next 5 years. The projection shall be submitted to the
3534 clerks of the house and senate and the chairs of the house and senate committees on ways and
3535 means by June 30.

3536 SECTION 192. There shall be a special commission to investigate the issue of college
3537 affordability. The commission shall examine and make recommendations on the contributing
3538 factors to rising tuition and fee costs at institutes of higher education in the commonwealth. For
3539 the purposes of this section, the term “institutes of higher education” shall include public and
3540 private institutes of higher education. The commission may hold public hearings.

3541 The commission’s investigation shall include, but not be limited to, the following areas:
3542 (i) employee expenditures including, but not limited to, employee issued credit cards and
3543 expense accounts; (ii) vacation and sick time policies for administrative employees; (iii) salaries,
3544 bonuses and stipends for administrative employees and professors including, but not limited to,
3545 tenured and non-tenured, associate and part-time professors and instructors who are members of
3546 collective bargaining units and who are considering joining collective bargaining units; (iv)
3547 professor class load; (v) the number of administrative positions at institutes of higher education
3548 and their descriptions; (vi) the cost and benefit of construction projects on campuses of institutes
3549 of higher education; (vii) endowments and annual profits of institutes of higher education; (viii)
3550 mandatory fees charged to students beyond the price of tuition charges including technology and
3551 laboratory fees; (ix) the affordability of college textbooks including, but not limited to, the costs
3552 and benefits of open source textbooks; (x) ways for an institute of higher education to directly
3553 credit a student’s account with funds to pay for books and supplies in accordance with 34 CFR

3554 668.164(c)(2); (xi) the cost differences and composition of online credit hours versus on-campus
3555 credit hour; and (xii) other areas the commission deems appropriate to review and investigate.

3556 The commission shall consist of the following members: 5 persons appointed by the
3557 governor, 1 of whom shall serve as the chair, 1 of whom shall have expertise in finance and
3558 investment and 2 of whom shall be parents or guardians of current college students; 2 members
3559 of the senate, 1 of whom shall be appointed by the minority leader; 2 member of the house, 1 of
3560 whom shall be appointed by the minority leader; a representative of the University of
3561 Massachusetts office of the president; a representative of the University of Massachusetts
3562 director of libraries; 2 members of the student advisory council to the board of education; a
3563 representative from the office of student financial assistance; a representative from the
3564 Massachusetts Educational Financing Authority; a representative from the department of higher
3565 education; a member of the board of higher education; a representative of the Massachusetts
3566 State Universities Council of Presidents; a representative of the Massachusetts Community
3567 Colleges Executive Office; a representative of the Massachusetts Taxpayers Foundation, Inc.; a
3568 member of the Massachusetts Society of Certified Public Accountants, Inc.; and a member of the
3569 Association of Independent Colleges and Universities in Massachusetts, Inc.

3570 SECTION 193. Notwithstanding any general or special law to the contrary, the executive
3571 office of administration and finance shall conduct a feasibility study on the reduction of the state
3572 sales tax to 5 per cent. Said study, along with any recommendation, shall be submitted to the
3573 clerks of the senate and house of representatives, the joint committee on revenue and the senate
3574 and house committees on ways and means not later than December 31, 2016.

3575 SECTION 194. Notwithstanding any general or special law to the contrary, the executive
3576 office of administration and finance shall conduct a feasibility study on reducing local property
3577 tax. Said study, along with any recommendation, shall be submitted to the clerks of the senate
3578 and house of representatives, the joint committee on revenue and the senate and house
3579 committees on ways and means not later than December 31, 2016.

3580 SECTION 195. Employees shall receive notice of their rights under subsection 1E of
3581 section 4A of chapter 151B of the General Laws not later than August 1, 2017 in a manner
3582 determined by the Massachusetts Commission Against Discrimination.

3583 SECTION 196. Notwithstanding any general or special law to the contrary, there shall be
3584 a special commission to examine the state of the telecommunications and broadband
3585 infrastructure in the commonwealth including fiber-to-the-premises, cable, wireless and landline
3586 technologies with the goal of recommending a comprehensive approach to manage, maintain,
3587 improve and expand the telecommunications network and ensure that residential and business
3588 consumers and competitive local exchange carriers have access to a reliable and competitive
3589 broadband network.

3590 The commission shall review: (i) the status of competition and pricing for broadband
3591 communications services and networks; (ii) current and future consumer expectations; (iii)
3592 national and international approaches to ensuring that core public interest principles and robust
3593 communication capabilities are maintained; (iv) reliability, resiliency and interoperability of
3594 networks in the commonwealth; (v) technology types and speeds available across the
3595 commonwealth; (vi) access and underservice issues; and (vii) comparative analysis of census
3596 data across the commonwealth.

3597 The commission shall consist of the following members or their designees: the
3598 commissioner of the department of telecommunications and cable, who shall serve as chair; 1
3599 representative of the Massachusetts Communications Association; 1 representative of the
3600 Massachusetts Broadband Institute; 1 representative of the Massachusetts Municipal Association,
3601 Inc.; 1 representative Massachusetts Technology Leadership Council, Inc.; 1 representative
3602 designated by the president of the Massachusetts AFL-CIO from a telecommunications union in
3603 the commonwealth; and 3 members who shall be appointed by the governor, 1 of whom shall be
3604 a senior executive from a telecommunications company, 1 of whom shall be a professor with
3605 expertise in telecommunications research and policy and 1 of whom shall be a senior executive
3606 from a competitive local exchange carrier.

3607 The commission shall file a report of its recommendations and proposed legislation or
3608 regulatory changes, if any, with the clerks of the senate and house of representatives and the
3609 senate and house chairs of the joint committee on telecommunications, utilities and energy not
3610 later than March 1, 2017.

3611 SECTION 197. Notwithstanding any general or special law to the contrary, there shall be
3612 a special commission to examine contractual relationships established under section 25E of
3613 chapter 138 of the General Laws and recommend a legislative solution to address existing and
3614 future contracts under the current state of the marketplace, including the addition of more than
3615 100 craft breweries in the commonwealth since enactment of said section 25E of said chapter
3616 138.

3617 The study shall include, but not be limited to, an examination of: (i) the current
3618 relationship between licensed manufacturers and distributors in the commonwealth; (ii) the

3619 enforceability of contracts between licensed manufacturers and distributors in the
3620 commonwealth; (iii) the change in the ratio of licensed manufacturers to licensed distributors
3621 since enactment of said section 25E of said chapter 138; (iv) current and future consumer
3622 interests; and (v) the approach of other states to governing the relationships between
3623 manufacturers and distributors.

3624 The commission shall consist of the following members or their designees: the senate and
3625 house chairs of the joint committee on consumer protection and professional licensure, who shall
3626 serve as co-chairs; 1 member to be appointed by the governor; the president of the Massachusetts
3627 Brewers Guild, Inc.; the executive director of the Beer Distributors of Massachusetts; 3 members
3628 to be appointed by the executive director of the Beer Distributors of Massachusetts; and 3
3629 members to be appointed by the president of the Massachusetts Brewers Guild, Inc., 1 of whom
3630 shall be a beer manufacturer who produces not more than 60,000 barrels per year, 1 of whom
3631 shall be a beer manufacturer who produces not more than 500,000 barrels per year and 1 of
3632 whom shall be a beer manufacturer who produces not more than 6,000,000 barrels per year.

3633 The commission shall file a report of its recommendations and proposed legislation or
3634 regulatory changes with the clerks of the senate and house of representatives and with the chairs
3635 of the joint committee on consumer protection and professional licensure not later than
3636 December 31, 2016.

3637 SECTION 198. The seaport economic council, in consultation with the Massachusetts
3638 Development Finance Agency, shall report the current status of the state pier facility in the city
3639 of New Bedford, including current and future capital needs, recommendations for future
3640 governance and use and recommendations to expand water and non-water dependent uses, with

3641 particular emphasis on increasing public access to the waterfront without significant interference
3642 to maritime operations or water-dependent activities, to the chairs of the senate and the house
3643 committees on ways and means, the chairs of the senate and house committees on rules and the
3644 senate and house chairs of the joint committee on economic development and emerging
3645 technologies not later than September 1, 2016.

3646 SECTION 199. Notwithstanding any general or special law to the contrary, the
3647 department of conservation and recreation may lease the state pier facility in the city of New
3648 Bedford to the Massachusetts Development Finance Agency for a term not to exceed 25 years.
3649 The Massachusetts Development Finance Agency may sublease the facility, or portions of it, for
3650 the purposes of economic development within the port of New Bedford. Preference shall be
3651 given to a sublease proposal that emphasizes mixed-use development for water and non-water
3652 dependent uses including, but not limited to, commercial fishing improvements, marine
3653 transportation improvements, cargo operations and capital improvements related to tourism,
3654 retail, restaurants, recreation and public waterfront access.

3655 SECTION 200. There shall be a special commission to conduct a comprehensive study
3656 relative to the regulation of online gaming, fantasy sports gaming and daily fantasy sports. The
3657 commission shall review all aspects of online gaming, fantasy sports gaming and daily fantasy
3658 sports including, but not limited to, economic development, consumer protection, taxation, legal
3659 and regulatory structures, implications for existing gaming, burdens and benefits to the
3660 commonwealth and any other factors the commission deems relevant. The special commission
3661 shall not include in its review a comprehensive review of the state lottery or its ability to provide
3662 lottery products online or over the internet.

3663 The commission shall consist of: 1 person who shall be appointed by the governor who
3664 shall have industry expertise in fantasy sports gaming; 1 person who shall be appointed by the
3665 Massachusetts gaming commission; 1 person who shall be appointed by the attorney general who
3666 shall have expertise in fantasy sports gaming consumer protection; 2 people who shall be
3667 appointed by the president of the senate, 1 of whom shall be the senate chair of the joint
3668 committee on economic development and emerging technologies; 1 person who shall be
3669 appointed by the minority leader of the senate; 2 people who shall be appointed by the speaker of
3670 the house of representatives, 1 of whom shall be the house chair of the joint committee on
3671 economic development and emerging technologies; and 1 person who shall be appointed by the
3672 minority leader of the house of representatives. The commission shall be co-chaired by the house
3673 and senate chairs of the joint committee on economic development and emerging technologies
3674 and shall convene its first meeting not later than October 1, 2016.

3675 The commission shall submit its final report and its recommendations for legislation by
3676 filing the report and recommendations for legislation with the clerks of the senate and the house
3677 of representatives not later than March 1, 2017.

3678 SECTION 201. Notwithstanding any general or special law to the contrary, no grant
3679 shall be issued to a quasi-public independent entity for dredging of waterways and the recapture
3680 and disposition of any useful sediment pursuant to subsection (a) of section 63 of chapter 23A;
3681 provided, however, that for the purposes of this section, a regional planning land use commission
3682 with the authority to prepare and oversee the implementation of a regional land use policy plan
3683 shall not be considered a quasi-public independent entity.

3684 SECTION 202. The executive office of housing and economic development, in
3685 consultation with the economic assistance coordinating council, the senate and house chairs of
3686 the joint committee on economic development and emerging technologies, and the senate and
3687 house chairs of the joint committee on community development and small businesses, shall
3688 review the definition of “gateway municipality” under section 3A of chapter 23A of the General
3689 Laws to determine whether amending the definition will stimulate additional economic
3690 development in urban centers. The review shall include an examination of the impact of: (i)
3691 changing the minimum population threshold; (ii) creating a mechanism to include portions or
3692 neighborhoods within a municipality; (iii) amending the rate of educational attainment; or (iv)
3693 other changes to the definition that the office deems reasonable and beneficial to promote the
3694 growth potential and competitive advantage of the commonwealth. Not later than March 1, 2017,
3695 the executive office shall file its report, together with any recommended legislation, with the
3696 clerks of the senate and house of representatives, the senate and house chairs of the joint
3697 committee on economic development and emerging technology and the senate and house chairs
3698 of the joint committee on community development and small businesses.

3699 SECTION 203. Not later than December 31, 2016, the tax expenditure review unit shall
3700 develop a schedule to review tax expenditures as required under subsection (a) of section 16 of
3701 chapter 12A of the General Laws and file the schedule with the clerks of the senate and house of
3702 representatives, the senate and house chairs of the joint committee on revenue and the chairs of
3703 the house and senate committees on ways and means. The schedule shall be posted on the
3704 website of the office of inspector general.

3705 SECTION 204. All monies in the Race Horse Development Fund on the effective date of
3706 this act pursuant to section 60 of chapter 23K of the General Laws shall be transferred to the

3707 Race Horse Development Fund established in section 8 of chapter 128D of the General Laws.
3708 On and after the effective date of this act, all funds directed by any general or special law to be
3709 deposited in the Race Horse Development Fund established in said section 60 of said chapter
3710 23K shall be deposited into the Race Horse Development Fund established in said section 8 of
3711 said chapter 128D.

3712 SECTION 205. Notwithstanding any general or special law to the contrary, facilities
3713 licensed pursuant to chapters 128A and 128C as of June 30, 2016 shall be considered licensed
3714 and upon applying for continuation of a license to conduct operations shall be subject to the
3715 process and criteria for evaluation developed by the commission for a renewal of the license.

3716 SECTION 206. Notwithstanding any general or special law to the contrary the
3717 Massachusetts Gaming Commission shall consider licensees requests for additional race days
3718 during calendar year 2016.

3719 SECTION 207. To provide for the continued availability of a certain bond-funded
3720 spending authorization which otherwise would expire, the balance of item 7002-0015 and any
3721 allocations thereof shall be extended to January 1, 2018 for the purposes of and subject to the
3722 conditions specified for this item in the original authorization and any amendments to such
3723 authorization.

3724 SECTION 208. The first annual report required under subsection (e) of section 16 of
3725 chapter 12A of the General Laws shall be filed not later than January 31, 2018.

3726 SECTION 209. The deduction allowed pursuant to clause (19) of subsection (a) of part B
3727 of section 3 of chapter 62 of the General Laws shall apply for taxable years beginning on or after
3728 January 1, 2017 through the tax year beginning on January 1, 2021.

3729 SECTION 210. The commissioner may promulgate rules and regulations to implement
3730 and operate voluntary collection agreements under section 6 of chapter 64G of the General Laws
3731 within 6 months of the effective date of this act; provided, however, that the rules and regulations
3732 shall contain minimum standards for a hosting platform and an operator’s agent to be eligible to
3733 enter into a voluntary collection agreement with the commissioner.

3734 SECTION 211. The division of marine fisheries shall promulgate regulations regarding
3735 the enforcement of conservation rules and the taking of legally sized lobsters pursuant to the
3736 recommendations from the 2012 report by the division of marine fisheries entitled “Analysis of
3737 Laws, Regulations and Policies Pertaining to the Processing, Possession and Sale of Processed
3738 Frozen Lobster Parts”, to maintain enforcement of conservation rules and to ensure that only
3739 legal lobsters are taken.

3740 SECTION 212. Section 23 of chapter 166A of the General Laws shall apply to contracts
3741 entered into or renewed on or after the effective date of this act.

3742 SECTION 213. Sections 74 to 78, inclusive, and 82 to 86, inclusive shall take effect for
3743 tax years beginning on or after January 1, 2017.

3744 SECTION 214. Section 192 of chapter 149 of the General Laws shall apply to contracts
3745 entered into on or after the effective date of this act.

3746 SECTION 215. Sections 74 to 78, inclusive, and 82 to 86, inclusive, are hereby repealed.

3747 SECTION 216. Sections 1 to 12, inclusive, of chapter 64G of the General Laws, as
3748 appearing in section 96, shall be effective for contracts entered into on or after July 1, 2016.

3749 SECTION 217. Sections 4, 34, 38, 108 to 110, inclusive, and 204 to 206, inclusive, shall
3750 take effect on July 31, 2016.

3751 SECTION 218. Section 11 shall take effect on September 1, 2017.

3752 SECTION 219. Sections 15 to 17, inclusive, 32, 32, 35 to 37, inclusive, 42, 43, 50, 51, 56
3753 to 68, inclusive, 70 to 73, inclusive, 80, 87 to 94, inclusive, 96, 164 and 165 shall be effective for
3754 tax years beginning on or after January 1, 2017.

3755 SECTION 220. Sections 44 to 69, inclusive, shall take effect on October 1, 2016.

3756 SECTION 221. Section 69 shall take effect for tax years beginning not later than January
3757 1, 2018.

3758 SECTION 222. Sections 103 and 158 shall take effect on August 1, 2024.

3759 SECTION 223. Sections 104, 105 and 185 shall take effect on January 1, 2018.

3760 SECTION 224. Section 111 shall take effect on April 1, 2017.

3761 SECTION 225. Sections 130 and 131 shall be effective for tax years beginning on or
3762 after January 1, 2017.

3763 SECTION 226. Sections 146 to 149, inclusive, shall take effect on January 1, 2017.

3764 SECTION 227. Section 150 to 152, inclusive, shall take effect on August 1, 2017.

3765 SECTION 228. Section 214 shall take effect on December 31, 2021.