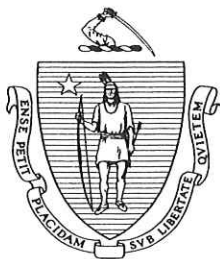


HD 4476  
9-6-19



OFFICE OF THE GOVERNOR  
**COMMONWEALTH OF MASSACHUSETTS**  
STATE HOUSE • BOSTON, MA 02133  
(617) 725-4000

**CHARLES D. BAKER**  
GOVERNOR

**KARYN E. POLITO**  
LIEUTENANT GOVERNOR

September 6, 2019

To the Honorable Senate and House of Representatives:

I am filing for your consideration a bill entitled “An Act Making Appropriations for Fiscal Year 2019 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects.”

Tax revenue collections in fiscal year 2019 (FY19) exceed budgeted estimates by \$1.1 billion. These above-benchmark collections are attributable to an unexpected increase in certain historically volatile revenue sources, most notably corporate taxes and capital gains taxes. In recognition of that volatility, by law, only capital gains taxes below a certain threshold (\$1.212 billion in fiscal year 2019) are available for spending, while the remainder must be transferred to the Stabilization Fund and other reserves for long-term liabilities.

I am pleased to report that through the statutory capital gains mechanism we have already transferred \$848 million to these long-term reserves. Of this amount, \$764 million stays in the Stabilization Fund, while the reserves for pension and future retiree health insurance each receive \$42 million. In this bill, I recommend further transfers as needed, estimated to total \$168 million, to bring the Stabilization Fund balance to \$3 billion at the close of FY19. A \$3 billion balance is a substantial safeguard against a future rainy day, and a major improvement from the \$1 billion anticipated year-end Stabilization Fund balance for fiscal year 2015 when I took office. This landmark balance is a testament to many years of concerted effort in partnership with the Legislature.

This bill recommends two tax cuts to benefit working families. First, I recommend that the Part B income tax rate be reduced from 5.05% to 5.0% on January 1, 2020, without depending on a series of revenue tests later this fall. This change is already anticipated in the enacted budget. Further, I recommend that the income tax exemption for dependents be doubled, from \$1,000 per dependent to \$2,000, benefiting approximately one million tax filers and reducing individual income taxes by an additional \$50 per dependent in the typical case. A

taxpayer with two children and a dependent elderly parent would be eligible for a \$6,000 exemption under this proposal, up from \$3,000, with tax savings rising from \$150 to \$300 at the 5.0% rate. This change is expected to reduce tax collections by \$87 million per year; I recommend reserving \$175 million to cover approximately two years at the higher exemption rate, which will give budget writers sufficient time to adjust to the revision in collections.

This bill proposes \$648 million in supplemental appropriations, at a net state cost of \$429 million. After accounting for the dependent tax cut and a proposed additional transfer to pay down unfunded liability for future retiree health insurance, the total net fiscal impact of the bill is \$651 million.

A \$35.5 million payment of penalty funds by Wynn Resorts this spring means \$22.4 million more is now available in various on-budget funds, with specific directions as to usage, but still subject to appropriation. (The remaining \$13.1 million was directed to the Stabilization Fund and non-budgeted funds that may be spent without appropriation.) Where money is required to go to local aid formulas that are already fully distributed to cities and towns, I recommend that any General Fund money made available as a result be reallocated to local needs. Recommendations include \$10.5 million for Complete Streets and small bridges from funds meant to support local capital needs and \$3.4 million for the Workforce Competitiveness Trust Fund from the Gaming Economic Development Fund. Money in the Education Fund would support \$2.0 million for Special Education circuit breaker reimbursements, \$1.7 million for Early College costs in FY20, and \$1.2 million for regional transportation reimbursement. Lastly, \$3.5 million would pay for a share of PFAS testing costs, a topic addressed in more detail below.

I support the use of \$100 million from the FY19 tax surplus for investments in education. Critically, this bill recommends \$50 million for targeted assistance for school improvement. This recommendation builds on our recommendation in House 1, and aligns closely with efforts in the Legislature to guarantee access for all children to well-resourced, well-run public schools. I further recommend that we use part of the FY19 surplus to support multiyear supplemental money including \$15 million for the Commonwealth Commitment program and other higher education scholarships, \$15 million for scholarship assistance for high school students enrolled in Early College programs, \$15 million for school safety infrastructure investments, and \$5 million for Science, Technology, Engineering, and Mathematics (STEM) curriculum, internships and work-based learning opportunities.

Another \$104 million should go to infrastructure for transportation and clean drinking water. As I did last year, I recommend that \$40 million of the surplus support repairs and improvements of local roads and bridges. I also recommend that \$4.1 million collected from transportation network company fees be made available to support a new initiative providing grants for employers, Transit Management Associations, Regional Transit Authorities and others that provide innovative workforce transit options to employees, especially options focusing on “last mile” links between public transportation locations and important destinations. I

recommend that \$4.9 million in tax funds, or \$8.4 million total with Wynn penalty money, be used to determine the scale of per- and polyfluoroalkyl substances (PFAS) contamination in drinking water supplies. This testing will support state and local efforts to determine the scope of the problem and to identify best solutions. To signal our commitment to finding solutions, I recommend a \$20 million transfer to the Clean Water Trust for PFAS-related investments such as 0% loans, and another \$35 million to expand capacity more generally in the Clean Water Trust.

These capital investments will improve the Commonwealth's infrastructure and reduce our reliance on borrowed funds, without creating permanent spending in the operating budget, making them a fiscally prudent use of one-time revenues.

I recommend \$16.4 million for facility and service improvements for men who are civilly committed for substance use treatment under Section 35 of Chapter 123 of the General Laws.

I further recommend \$5 million to address trafficking of the synthetic opioid fentanyl, which according to recent public health data was present in nearly all opioid-related overdose deaths in Massachusetts in the first quarter of 2019 in which there was a toxicology screen.

Other proposed uses of the tax surplus, largely one-time, include: \$16.3 million for Safety Net Provider Hospitals; \$10 million for the creation of housing for extremely low income renters; another \$10 million for down payment assistance, a program that empowers first time homebuyers whose incomes can support a mortgage, but who lack sufficient savings to access the traditional mortgage market; \$4 million for Community Compact; \$3.5 million for spraying to reduce the risk of Eastern equine encephalitis (EEE) transmitted by mosquitos; \$1 million for non-profit security grants to add to the \$500,000 in the FY20 budget; and \$1 million for smaller needs.

Other recommendations address deficiencies that have been pending throughout fiscal 2019. These deficiencies have been carried on the books for some months, and would be affordable even without a tax surplus, but still require sufficient appropriation authority. The largest is \$304 million gross (\$108 million net) for MassHealth. This appropriation is the final step in an effort to rebalance costs between FY20 and FY19. Improvements in caseload during the spring opened up the additional opportunity to make certain MassHealth payments on time, rather than stretching them into the next fiscal year, as has been the practice. Other deficiencies include \$20.5 million for chapter 257 human service provider rates, \$10.3 million for sheriff expenses, \$8.7 million for National Guard tuition and fee waivers, \$6.9 million for snow and ice, and \$3.4 million for other costs.

I further recommend continuing \$90.9 million in existing fiscal year 2019 authorizations into fiscal year 2020, including \$25 million in Early Education caseload funding. Many of these recommendations simply account for the timing of payments for costs that were anticipated in the development of the FY19 budget.

Further, I am recommending several policy changes, in addition to the tax changes described earlier. These include a new trust fund for the Massachusetts Emergency Management Agency (“MEMA”), funded through natural reversions, that would bolster MEMA’s ability to respond swiftly to natural disasters. This bill also includes sections designed to advance the Commonwealth’s efforts to fight climate change by authorizing the use of Regional Greenhouse Gas Initiative funds to promote the purchase and lease of electric vehicles.

This legislation also proposes statutory changes in reaction to recent federal tax changes. These provisions would shield permanently disabled veterans and other individuals with disabilities whose federal student loans have been forgiven on the basis of disability from facing state tax liability, and decouple Massachusetts from the newly imposed limitation on the deductibility of interest that was adopted as part of the federal Tax Cuts and Jobs Acts of 2017, allowing businesses in the Commonwealth to continue to deduct 100 percent of eligible expenses for state tax purposes.

Drawing from my budget proposal for fiscal year 2020, I am re-filing sections that would authorize up to \$5 million to be dedicated to the de-leading of water fountains in schools, which requires urgent action, and establish an intermediate-level disciplinary step for nursing homes that fail to pay delinquent MassHealth fees by permitting the Department of Public Health to place limitations on new admissions.

I am also re-filing corrections to the premium pay statute to include three holidays that were omitted when premium pay was reduced last year in the Grand Bargain legislation. Further, in response to a decision issued by the Supreme Judicial Court, I am recommending legislation to clarify the responsibilities of employers related to overtime for inside sales employees who are paid entirely on commission.

Additional sections support appropriation changes and address year-end closing and other state finance matters. I am also filing a section that ratifies certain collective bargaining agreements.

I also take this opportunity to ask that you act on a number of previously-filed matters that remain pending before the Legislature, including:

- Appropriating \$50 million for MBTA accelerated improvements;
- Proposed changes to the Massachusetts Bay Transportation Authority’s budget approval date and corrections to a section that allows limited use of capital funds for employee costs that became law last year;

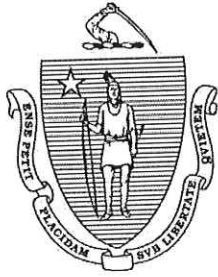
- Changes to the Commonwealth’s pension and workers’ compensation statutes to prevent an employee from receiving a windfall from the combination of worker’s compensation and retirement benefits;
- A proposed requirement that school multi-hazard evacuation plans be reported to the Department of Elementary and Secondary Education to ensure that the plan has been formulated;
- Amendments to the Substance Use Disorder Trust Fund;
- Sections related to the Commonwealth’s marijuana statute, including a section to clarify the statutory definition of “horticultural use” to include hemp in order for it to be grown on land that includes an agricultural preservation restriction, as well as a section prohibiting the use of EBT cards for marijuana products; and
- Corrections to the current law governing stun guns.

Finally, I note that sufficient revenues are estimated to be available to finance the appropriations and other measures proposed in this legislation. Since fiscal year 2019 has already ended, I urge you to enact this legislation promptly.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Charles D. Baker". The signature is written in a cursive, flowing style with a prominent initial "C".

Charles D. Baker  
Governor



# The Commonwealth of Massachusetts

IN THE YEAR TWO THOUSAND AND NINETEEN

## AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2019 TO PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR CERTAIN OTHER ACTIVITIES AND PROJECTS.

*Whereas, The deferred operation of this act would tend to defeat its purposes, which are forthwith to make supplemental appropriations for fiscal year 2019 and to make certain changes in law, each of which is immediately necessary to carry out those appropriations or to accomplish other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.*

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. To provide for supplementing certain items in the general appropriation act and other appropriation acts for fiscal year 2019, the sums set forth in section 2 are hereby appropriated from the General Fund unless specifically designated otherwise in this act or in those appropriation acts, for the several purposes and subject to the conditions specified in this act or in those appropriation acts, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2019. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items. These sums shall be made available until June 30, 2020.

SECTION 2.

JUDICIARY

*Committee for Public Counsel Services*

0321-1510 Private Counsel Compensation .....\$1,985,825

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Reserves*

1599-6903 Chapter 257 Reserve .....\$20,500,000

1599-0026 Municipal Regionalization Reserve .....\$4,000,000

1599-8910 Sheriffs Reserve .....\$10,300,000

*Group Insurance Commission*

1108-5500 Group Insurance Dental and Vision Benefits.....\$100,000

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

*Department of Agricultural Resources*

2511-0100 Agricultural Resources Administration..... \$3,500,000

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

*Office of the Secretary*

1595-1070 Safety Net Provider Trust Fund.....\$16,300,000

4000-0700 MassHealth Fee for Service Payments.....\$304,200,000

MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

*Department of Transportation*

1595-6368 Massachusetts Transportation Trust Fund.....\$10,981,731

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

*Department of Housing and Community Development*

7004-0100 Operation of Homeless Programs.....\$71,800

7004-9007 Public Housing Reform.....\$325,000

*Division of Professional Licensure*

7006-0040 Division of Professional Licensure .....\$350,000

*Division of Telecommunications and Cable*

7006-0071 Department of Telecommunications and Cable .....\$150,000

EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

*Office of the Secretary*

1595-1075 Workforce Competitiveness Trust Fund .....\$3,372,500

Gaming Economic Development Fund.....100%

EXECUTIVE OFFICE OF EDUCATION

*Office of the Secretary*

1595-7066 STEM Internships.....\$5,000,000

7009-6600 Early College.....\$1,739,500

Education Fund.....100%



*Department of Elementary and Secondary Education*

7035-0006	Regional School Transportation.....	\$1,231,960
7061-0012	Special Education Circuit Breaker Reimbursement.....	\$1,998,540

*Department of Higher Education*

7066-0021	Foster Care and Adopted Fee Waiver .....	\$1,221,418
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*Cape Cod Community College*

7504-0100	Cape Cod Community College.....	\$100,000
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EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

*Military Division*

8700-1150	National Guard Tuition and Fee Waivers.....	\$8,702,548
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SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to provide for an alteration of purpose for current appropriations, and to meet certain requirements of law, the sums set forth in this section are hereby appropriated from the General Fund unless specifically designated otherwise in this section, for the several purposes and subject to the conditions specified in this section, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2019. Except as otherwise stated, these sums shall be made available until June 30, 2020.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Reserves*

1599-1214 For a reserve for expansion, upgrades, or enhancements to staffing, operations, or infrastructure for new and existing facilities that treat men with an alcohol or substance use disorder under sections 1 and 35 of chapter 123 of the General Laws; provided, that the secretary

of administration and finance may transfer funds from this item to state agencies as defined in section 1 of chapter 29 of the General Laws.....\$16,363,882

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

*Office of the Secretary*

1599-0718 For a reserve to fund the costs associated with efforts to enhance safety and mitigate harms stemming from the increased presence of great white sharks in the Cape Cod region, including but not limited to shark tagging, monitoring and surveillance activities and staff costs associated therewith.....\$195,000

*Department of Environmental Protection*

2250-2002 For the testing of potential Per- and Polyfluoroalkyl Substances (PFAS) contamination of water supplies and for grants to support treatment and design of affected drinking water systems; provided, that any unexpended funds in this item shall not revert but shall be made available for the purpose of this item until June 30, 2021 .....\$8,400,000

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

*Department of Housing and Community Development*

7004-1010 For the down payment assistance program administered by the Massachusetts Housing Finance Agency .....\$10,000,000

EXECUTIVE OFFICE OF EDUCATION

*Office of the Secretary*

7009-6800 For an infrastructure grant program to assist public schools in enhancing safety and security measures; provided, that grants shall be administered by the executive office of

education in coordination with the executive office of public safety and security, the executive office of health and human services and the Massachusetts school building authority; provided further, that the grants shall be used for retrofitting and upgrading school buildings with safety and security enhancements including, but not limited to, classroom door locks, security cameras or active shooter detection systems; provided further, that the department shall make efforts to notify all public school districts of said program; provided further, that criteria shall be established to prioritize those schools most in need of infrastructure improvements related to safety and security and most in need of financial assistance for implementing said improvements; and provided further, that the executive office of education shall submit a report, not later than March 1, 2020 to the executive office for administration and finance and the house and senate committees on ways and means detailing the awarding of grants and the expected use of said grants.....\$15,000,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

*Office of the Secretary*

8000-0140 For a grant program administered by the executive office of public safety and security to establish or support existing regional fentanyl interdiction programs investigating major criminal enterprise and criminal activities related to intra- and inter-state trafficking of fentanyl; provided, that administrative costs for approved grants shall not exceed 2 per cent of the funds appropriated in this item.....\$5,000,000

8000-1127 For a nonprofit security grant program to provide support for target hardening and other security enhancements to nonprofit organizations that are at high risk of terrorist attack and

are ineligible for the United States Department of Homeland Security's Nonprofit Security Grant Program based on their location .....\$1,000,000

SECTION 2C.I. For the purpose of making available in fiscal year 2020 balances of appropriations which otherwise would revert on June 30, 2019, the unexpended balances of the appropriations listed below, not to exceed the amount specified below for each item, are hereby re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 of chapter 154 of the acts of 2018. However, for items which do not appear in section 2 of the general appropriation act, the amounts in this section are re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 or 2A of this act or in prior appropriation acts. Amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in section 2 of said chapter 154; provided, however, that for items which do not appear in section 2 of said chapter 154, the amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in section 2 through 2E of this act or in prior appropriation acts. The unexpended balance of each appropriation in the Massachusetts management accounting and reporting system with a secretariat code of 01 or 17 is hereby re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in said section 2 of said chapter 154. The sums reappropriated in this section shall be in addition to any amounts available for said purposes.

DISTRICT ATTORNEYS

*Northwestern District Attorney*

0340-0600 Northwestern District Attorney .....\$605,000

SECRETARY OF THE COMMONWEALTH

*Middlesex Registry of Deeds – Northern District*

0540-1400 Middlesex Registry of Deeds-Northern District .....\$100,000

OFFICE OF THE STATE AUDITOR

0710-0000 Office of the State Auditor Administration.....\$300,000

OFFICE OF THE CHILD ADVOCATE

0930-0100 Office of the Child Advocate .....\$300,000

MASSACHUSETTS COMMISSION AGAINST DISCRIMINATION

0940-0100 Massachusetts Commission Against Discrimination .....\$150,000

CANNABIS CONTROL COMMISSION

1070-0840 Cannabis Control Commission.....\$500,000

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Reserves*

1599-0054 Hinton Lab Response Reserve .....\$ 2,218,222

1599-2018 Merrimack Valley Natural Gas Explosion Reserve .....\$5,000,000

1599-3222 EOL Revenue Administration Reserve .....\$750,000

1599-4417 E.J. Collins Center.....\$12,900

1599-4448 Collective Bargaining Reserve.....\$12,162,481

*Division of Administrative Law Appeals*

1110-1000 Administrative Law Appeals.....\$14,400

*Human Resources Division*

1750-0928 Civil Service and Physical Abilities Exam Space.....\$349,000

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

*Department of Fish and Game*

2330-0300 Saltwater Sportfish Licensing .....\$750,000

*Department of Agricultural Resources*

2511-0103 Cannabis and Hemp Oversight.....\$625,000

*Department of Conservation and Recreation*

2810-0122 Special Projects in Parks and Recreational Areas.....\$100,000

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

*Department of Transitional Assistance*

4401-1000 Employment Services Program.....\$400,000

*Department of Public Health*

4510-0810 Sexual Assault Nurse Examiner (SANE) and Pediatric SANE Program.....\$1,000,000

*Department of Children and Family*

4800-0041 Congregate Care Services .....\$4,500,000

*Department of Mental Health*

5046-0000 Adult Mental Health and Support Services.....\$5,800,000

*Department of Veterans Services*

1410-0022 Veterans' Workforce Program .....\$100,000  
 1410-1616 War Memorials.....\$150,000

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

*Office of the Secretary*

7002-0017 Housing and Economic Development IT Costs .....\$130,000

*Division of Banks*

7006-0010 Division of Banks .....\$200,000

*Department of Telecommunications and Cable*

7006-0071 Department of Telecommunications and Cable .....\$113,074

*Massachusetts Marketing Partnership*

7008-1116 Local Economic Development Projects Earmarks .....\$400,000

EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

*Office of the Secretary*

7002-1080 Learn to Earn .....\$65,000

*Department of Family and Medical Leave*

7003-0300 Department of Family and Medical Leave .....\$350,000

EXECUTIVE OFFICE OF EDUCATION

*Department of Early Education and Care*

3000-3060 Supportive and TANF Child Care .....\$8,000,000

3000-4060 Child Care Access .....\$17,000,000

*Department of Higher Education*

7066-1129 State Authorization Reciprocity Agreement (SARA) Implementation.....\$50,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

*Office of the Secretary*

8000-0600 Executive Office of Public Safety .....\$768,420

*Office of the Chief Medical Examiner*

8000-0105 Office of the Chief Medical Examiner .....\$150,000

*Department of Criminal Justice Information Services*

8000-0110 Criminal Justice Information Services .....\$ 763,874

*Department of State Police*

8100-1001 Department of State Police.....\$4,000,000

8100-1004 State Police Crime Laboratory .....\$1,560,000

*Department of Fire Services*

8324-0000 Department of Fire Services.....\$913,000

*Department of Correction*

8900-0001 DOC Facility Operations.....\$9,110,978

8900-0003 Behavioral Health and Residential Treatment.....\$1,013,185

SECTION 2C.II. For the purpose of making available in fiscal year 2020 balances of retained revenue and intragovernmental chargeback authorizations which otherwise would revert on June 30, 2019, the unexpended balances of the authorizations listed below, not to exceed the amount specified below for each item, are hereby re-authorized for the purposes of and subject to the



conditions stated for the corresponding item in section 2 or 2B of chapter 154 of the acts of 2018. However, for items which do not appear in section 2 or 2B of said chapter 154, the amounts in this section are re-authorized for the purposes of and subject to the conditions stated for the corresponding item in section 2, 2A, or 2B of this act or in prior appropriation acts. Amounts in this section are re-authorized from the fund or funds designated for the corresponding item in section 2 or 2B of the general appropriation act; however, for items which do not appear in section 2 or 2B of the general appropriation act, the amounts in this section are re-authorized from the fund or funds designated for the corresponding item in section 2, 2A, or 2B of this act or in prior appropriation acts. The sums re-authorized in this section shall be in addition to any amounts available for those purposes.

OFFICE OF THE STATE COMPTROLLER

1000-0601 Chargeback for HRCMS Functionality .....\$300,000

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Human Resources Division*

1750-0600 Chargeback for Human Resources Modernization .....\$250,000

*Operational Services Division*

1775-0800 Chargeback for Purchase Operation and Repair of State Vehicles .....\$350,000

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

*Office of the Secretary*

4000-0250 HIX Retained Revenue.....\$8,285,479

*Department of Veterans Services*

1410-0018 Agawam and Winchendon Cemeteries Retained Revenue .....\$250,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

*Department of Correction*

8900-0021 Chargeback for Prison Industries and Farm Services Program.....\$400,000

SECTION 2E. The sums set forth in this section are hereby appropriated for transfer from the General Fund to the trust funds named within each item unless specifically designated otherwise in this section, for the purposes and subject to the conditions specified in this section and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2019. Notwithstanding section 19A of said chapter 29, any transfer under this section shall be made by the comptroller, effective June 30, 2019.

TREASURER AND RECEIVER GENERAL

1595-1200 For an operating transfer to the Massachusetts Clean Water Trust to support drinking water programs to remediate PFAS contamination of public water supplies, including but not limited to zero percent-interest loans.....\$20,000,000

1595-1205 For an operating transfer to the Massachusetts Clean Water Trust to support its purposes as set forth in Chapter 29C of the General Laws, including to increase project capacity ..... \$35,000,000

MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

*Department of Transportation*

1595-6386 For an operating transfer to the Massachusetts Transportation Trust Fund, established pursuant to section 4 of chapter 6C of the General Laws for grants to municipalities for the construction, reconstruction, maintenance, or improvement of municipal ways .....\$40,000,000

Commonwealth Transportation Fund.....100%

1595-6387 For an operating transfer to the Massachusetts Transportation Trust Fund , established pursuant to section 4 of chapter 6C of the General Laws, for grants under the municipal small bridge and complete streets programs.....\$10,522,500

Commonwealth Transportation Fund.....50.6%

General Fund.....34.2%

Local Capital Projects Fund.....15.2%

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

*Department of Housing and Community Development*

1595-0508 For an operating transfer to the affordable housing trust fund established under section 2 of chapter 121D of the General Laws, to support the creation of units for Extremely Low-Income households.....\$10,000,000

EXECUTIVE OFFICE OF EDUCATION

*Office of the Secretary*

1595-7000 For an operating transfer to the College Affordability and Success Trust Fund established by section 33 of this act, for the development and implementation of early college programs .....\$15,000,000

1595-7010 For an operating transfer to the College Affordability and Success Trust Fund established by section 33 of this act, for the commonwealth commitment program and for pilot programs that demonstrate innovative financial aid strategies for improving higher education affordability and success.....\$15,000,000

1595-7020 For an operating transfer to the Public School Improvement Fund, established by section 34 of this act, for effective and sustainable improvement initiatives in public schools designated as in need of assistance pursuant to the school accountability system established by the board of elementary and secondary education.....\$50,000,000

SECTION 3. Chapter 29 of the General Laws is hereby amended by inserting after section 2GGGGG, inserted by section 24 of chapter 41 of the acts of 2019, the following section:-

Section 2HHHHH. (a) There shall be an Emergency Relief and Immediate Commonwealth Assistance Trust Fund, which shall be administered by the Massachusetts emergency management agency. Monies in the trust fund shall be deposited with the state treasurer in a manner that will secure the highest interest rate available consistent with the safety of the trust fund and with the requirement that all amounts on deposit be available for immediate use.

(b) There shall be credited to the trust fund: any unexpended funds from item 8800-0001, which shall not revert to the General Fund but instead shall be deposited in the trust fund; other funds

appropriated or transferred to the trust fund by the general court; and all interest earned on monies in the trust fund.

(c) Expenditures from the fund shall not be subject to appropriation and balances remaining at the end of a fiscal year shall not revert to the General Fund; provided, that expenditures from the fund shall be made for state or local response efforts to natural disasters or emergency incidents determined at the discretion of the director of the agency; and provided further, that expenditures shall not be used to supplant recurring operational costs of the agency funded through the general appropriations act.

(d) Subject to the approval of the secretary of public safety and security in consultation with the secretary of administration and finance, the agency may incur liabilities and make expenditures in excess of funds available and the state comptroller may certify for payment invoices in excess of funds available to the agency; provided, that the agency must cite a state of emergency declaration upon its request to incur liabilities and make expenditures in excess of funds available; and provided further, that the negative balance of funds available shall not exceed \$5,000,000 at any time during the fiscal year.

(e) Not later than June 1 of each fiscal year, the agency shall submit a report to the secretary of administration and finance and the house and senate committees on ways and means, which shall include the fund balance at the start of the current fiscal year, any transfers of funds to and from the trust fund during the fiscal year, any revenue deposited into the trust fund, an itemized description of expenditures by disaster or incident during the fiscal year, a projected fund balance for the end of the fiscal year, and any request for supplemental appropriations to eliminate any negative balance projected for the fund at the end of the fiscal year.

SECTION 4. The first paragraph of section 5G of said chapter 29, as appearing in the 2018 Official Edition, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- If the department of revenue certifies that the amount of tax revenues estimated to have been collected from capital gains income exceeds \$1,000,000,000 in a fiscal year, the comptroller shall transfer quarterly any such amount that exceeds \$1,000,000,000 collected during that fiscal year as follows: 90 per cent shall be transferred to the Commonwealth Stabilization Fund established in section 2H; 5 per cent shall be transferred to the State Retiree Benefits Trust Fund established in section 24 of chapter 32A; and 5 per cent shall be transferred to the Commonwealth's Pension Liability Fund established in section 22 of chapter 32.

SECTION 5. The second paragraph of said section 5G of said chapter 29, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- These transfers shall be made before the certification of the consolidated net surplus for the previous fiscal year under section 5C.

SECTION 6. Said section 5G of said chapter 29, as so appearing, is hereby further amended by striking out the third paragraph.

SECTION 7. Section 1 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c) "Code", the Internal Revenue Code of the United States, as amended on January 1, 2005 and in effect for the taxable year; but Code shall mean the Code as amended and in effect for the taxable year for sections 62(a)(1), 72, 105, 106, 108(f)(5), 139C, 223, 274(m), 274(n), 401 through 420, inclusive, 457, 529, 529A, 530, 951, 951A, 959, 961, 3401 and 3405 but excluding sections 402A and 408(q); and provided further, that for purposes of determining the amount of

business interest deductible under this chapter, the provisions of section 163(j) of the Code shall not apply.

SECTION 8. Paragraph (b) of Part B of section 3 of said chapter 62 of the General Laws, as so appearing, is hereby amended by striking out subparagraph (3) and inserting in place thereof the following subparagraph:-

(3) For tax years beginning on or before December 31, 2019, an exemption of \$1,000 for each individual who qualifies for exemption as a dependent under section 151 (c) of the Code. For tax years beginning on or after January 1, 2020, an exemption of \$2,000 for each individual who qualifies for exemption as a dependent under section 151 (c) of the Code.

SECTION 9. Subsection (b) of section 4 of said chapter 62 of the General Laws, as so appearing, is hereby amended by striking out the last paragraph and inserting in place thereof the following paragraph:-

Notwithstanding the preceding paragraph, Part B taxable income shall be taxed at the rate of 5.0 per cent for tax years beginning on or after January 1, 2020.

SECTION 10. Section 1 of chapter 63 of the General Laws, as so appearing, is hereby amended by inserting in line 173, after the word "year," the following words:-

; provided, however, that for sections 163(j), 381(c)(20), 382(d)(3) and 382(k)(1), Code shall mean the Code as amended and in effect for tax years beginning before January 1, 2018.

SECTION 11. Section 30 of said chapter 63, as so appearing, is hereby amended by striking out the first sentence of paragraph 4 and inserting in place thereof the following sentence:-

"Net income", gross income less the deductions, but not credits, allowable under the provisions of the Federal Internal Revenue Code, as amended and in effect for the taxable year; provided, however, that for sections 163(j), 381(c)(20), 382(d)(3) and 382(k)(1), Code shall mean the Code

as amended and in effect for tax years beginning before January 1, 2018; and provided further, that any deduction otherwise allowable which is allocable, in whole or in part, to one or more classes of income not included in a corporation's taxable net income, as determined under subsection (a) of section 38, shall not be allowed.

SECTION 12. Section 40 of chapter 82 of the General Laws, as so appearing, is hereby amended by striking out, in the definition of "Excavation," the words, "excluding excavation by tools manipulated only by human power for gardening purposes and use of blasting for quarrying purposes".

SECTION 13. Subsection (a) of section 63 of chapter 118E of the General Laws, as so appearing, is hereby amended by adding after the definition of "assessment" the following definition:-

"Licensee", any person holding a license to operate a nursing home. In the case of a licensee which is not a natural person, licensee shall also mean any shareholder owning 5 per cent or more, any officer and any director of any corporate licensee; any limited partner owning 5 per cent or more and any general partner of a partnership licensee; any trustee of any trust licensee; any sole proprietor of any licensee which is a sole proprietorship; any mortgagee in possession and any executor or administrator of any licensee which is an estate.

SECTION 14. Subsection (f) of said section 63 of said chapter 118E, as so appearing, is hereby amended by adding the following words:- , or impose a limitation on new admissions for any nursing home that fails to remit delinquent fees, as directed by the executive office. The secretary of the executive office may also enforce this section by offsetting payments from the office of Medicaid on the claims of the nursing home, those of a nursing home with a common licensee, or those of any successor in interest to the nursing home, in the amount of the



delinquent fees owed, including any interest and penalties, and to transfer such funds into the General Fund; by imposing, after demand, a lien in an amount not to exceed the amount of the delinquent fees owed, including any interest and penalties, in favor of the commonwealth upon any and all property of the nursing home or its licensee; or by such other appropriate mechanism as the executive office may establish by regulation under subsection (g).

SECTION 15. The second paragraph of clause (50) of section 6 of chapter 136 of the General Laws, as so appearing, is hereby amended by inserting in lines 164, 181, 198 and 215, after the word "week," each time it appears, the following words:- or a commissioned employee who satisfies either the requirements of sections 207(i) or 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219.

SECTION 16. The second paragraph of section 13 of said chapter 136, as so appearing, is hereby amended by inserting in line 13, after the word "contract," the following words:- excepting a commissioned employee who satisfies either the requirements of sections 207(i) or 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219.

SECTION 17. Said section 13 of said chapter 136, as amended by section 16, is hereby further amended by striking out the first sentence of the second paragraph and inserting in place thereof the following sentence:- Any retail establishment which operates on January first, the second Monday in October, or November eleventh, under the exemption granted by this section, shall compensate those employees working on any of said days at a rate specified under clause (50) of section 6 or such larger sum as may be determined by contract, excepting a commissioned employee who satisfies either the requirements of sections 207(i) or 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219; such work shall be voluntary and refusal to work

for any retail establishment on such legal holidays shall not be grounds for discrimination, dismissal, discharge, reduction in hours, or any other penalty.

SECTION 18. Said section 13 of said chapter 136 of the General Laws, as amended by section 17, is hereby further amended by striking out the first sentence of the second paragraph and inserting in place thereof the following sentence:- Any retail establishment which operates on January first, the second Monday in October, or November eleventh, under the exemption granted by this section, shall not require any employee to perform such work, and an employee's refusal to work for any retail establishment on such legal holidays shall not be grounds for discrimination, dismissal, discharge, reduction in hours, or any other penalty.

SECTION 19. The second paragraph of section 16 of said chapter 136, as appearing in the 2018 Official Edition, is hereby amended by inserting in line 16, after the word "week," the following words:- or a commissioned employee who satisfies either the requirements of sections 207(i) or 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219.

SECTION 20. Section 150 of chapter 149 of the General Laws, as so appearing, is hereby amended by adding the following paragraph:- An employer shall not be subject to any liability or punishment for or on account of its failure to pay for work on a Sunday or a recognized holiday under sections 6, 13 or 16 of chapter 136, if the employer pleads and proves by a preponderance of the evidence that it acted in good faith in conformity with and in reasonable reliance on any written administrative interpretation of the department or of an agency of the commonwealth which has or had at the time the authority to interpret, regulate, or enforce said law. Such a defense, if established, shall be a bar to the action if the administrative interpretation was in effect at the time of the violation, even if it is later modified, rescinded, or determined by judicial

authority to be invalid or of no legal effect. For purposes of this paragraph, the term “employer” shall extend to the persons described in the sixth paragraph of section 148.

SECTION 21. Subparagraph (4) of section 1A of chapter 151 of the General Laws, as so appearing, is hereby amended by adding the following words:- or as an inside salesperson who is a commissioned employee who satisfies either the requirements of sections 207(i) or 213(b)(10)(A) of the federal Fair Labor Standards Act, 29 USC §§ 201-219.

SECTION 22. The first paragraph of section 1B of said chapter 151, as so appearing, is hereby amended by inserting after the second sentence the following two sentences:- An employer or the officer or agent of any corporation shall not be subject to any liability or punishment for or on account of its failure to pay overtime compensation in violation of this section if the employer or the officer or agent of any corporation pleads and proves by a preponderance of the evidence that it acted in good faith in conformity with and in reasonable reliance on any written administrative interpretation of the department or of an agency of the commonwealth which has or had at the time the authority to interpret, regulate, or enforce said law. Such a defense, if established, shall be a bar to the action if the administrative interpretation was in effect at the time of the violation, even if it is later modified, rescinded, or determined by judicial authority to be invalid or of no legal effect.

SECTION 23. Item 1000-0008 of section 2 of chapter 154 of the acts of 2018 is hereby amended by striking out the words " 5 per cent" and inserting in place thereof the following words:- 16 per cent.

SECTION 24. Item 1595-7066 of section 2 of said chapter 154 of the acts of 2018 is hereby amended by inserting after the word “Laws” the following words:- ; and provided further, that not less than \$5,000,000 shall be expended on research-based applied learning curriculum with

integrated professional development, planning and start-up grants for STEM-focused Innovation Pathways and Early College programs, stipends for STEM teacher externships and STEM@Work.

SECTION 25. Section 93 of said chapter 154 is hereby further amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) Notwithstanding any general or special law to the contrary, the unexpended balances in items 0699-0015 and 0699-9100 shall be deposited into the State Retiree Benefits Trust Fund established pursuant to section 24 of chapter 32A of the General Laws before the certification of the fiscal year 2019 consolidated net surplus pursuant to section 5C of chapter 29 of the General Laws. The amount deposited shall be an amount equal to 30 per cent of all payments received by the commonwealth in fiscal year 2019 under the master settlement agreement in Commonwealth of Massachusetts v. Philip Morris, Inc. et al., Middlesex Superior Court, No. 95-7378; provided, however, that if in fiscal year 2019 the unexpended balances of said items 0699-0015 and 0699-9100 are less than 30 per cent of all payments received by the commonwealth in fiscal year 2019 under the master settlement agreement payments, an amount equal to the difference shall be transferred to the State Retiree Benefits Trust Fund from payments received by the commonwealth under the master settlement agreement.

SECTION 26. Item 8100-1014 of section 2A of chapter 5 of the acts of 2019 is hereby amended by inserting after the figure "2018" the following words:- , or the collection, testing, or tracking of sexual assault evidence kits.

SECTION 27. Section 2 of chapter 41 of the acts of 2019 is hereby amended by striking out item 1595-1068 and inserting in place thereof the following item:-

1595-1068 For an operating transfer to the MassHealth provider payment account in the Medical Assistance Trust Fund established under section 2QQQ of chapter 29 of the General Laws; provided, that these funds shall be expended for services provided during state or federal fiscal year 2019 or 2020 or for public hospital transformation and incentive initiative payments for state fiscal year 2019 or 2020 or for Medicaid care organization payments under 42 CFR 438.6(c) for rate year 2018 or 2019 or 2020; provided further, that all payments from the Medical Assistance Trust Fund shall be: (i) subject to the availability of federal financial participation; (ii) made only under federally-approved payment methods; (iii) consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services; and (iv) subject to the terms and conditions of an agreement with the executive office of health and human services; provided further, that the secretary of health and human services shall notify, in writing, the house and senate committees on ways and means and the joint committee on health care financing of increases or decreases in any payments made within the term of the current 1115 waiver or other state plan amendments within 15 days; and provided further, that the secretary of health and human services shall utilize funds from the Medical Assistance Trust Fund to make payments of up to \$413,550,000 to the Cambridge public health commission or to Medicaid care organizations for payment to the Cambridge public health commission if the Cambridge public health commission, in anticipation of receiving such payments, first voluntarily transfers an amount equal to the nonfederal share of the payments to the Medical Assistance Trust Fund using a federally-permissible source of funds.....\$505,785,000

SECTION 28. Item 7006-0142 of said section 2 of said chapter 41 is hereby amended by striking out, in both places it appears, the figure “\$15,034,593” and inserting in place thereof the following figure:- \$16,034,593.

SECTION 29. Item 8700-1140 of said section 2 of said chapter 41 is hereby amended by striking out, in both places it appears, the figure “\$400,000” and inserting in place thereof the following figure:- \$1,900,000.

SECTION 30. Section 71 of said chapter 41 is hereby amended by striking out the figure “2019” and inserting in place thereof the following figure:- 2020.

SECTION 31. Said chapter 41 is hereby amended by striking out section 81 and inserting in place thereof the following section:-

SECTION 81. (a) Notwithstanding any general or special law to the contrary, prior to transferring the consolidated net surplus in the budgetary funds to the Commonwealth Stabilization Fund pursuant to section 5C of chapter 29 of the General Laws, the comptroller shall dispose of the consolidated net surplus in the budgetary funds for fiscal year 2019 as follows, and in the following order of precedence: (i) transfer funds as necessary to bring the balance of the Commonwealth Stabilization Fund, established in section 2H of chapter 29 of the General Laws, at the close of fiscal year 2019 to \$3,000,000,000; (ii) transfer \$10,000,000, to the Massachusetts Life Sciences Investment Fund, established in section 6 of chapter 23I of the General Laws; (iii) transfer \$20,000,000, to the Massachusetts Community Preservation Trust Fund, established in section 9 of chapter 44B of the General Laws; (iv) transfer the remaining surplus, but not more than \$175,000,000, to the Tax Reduction Fund, established in section 2I of chapter 29 of the General Laws.

(b) In fiscal years 2020 and 2021, at the direction of the secretary of administration and finance, the comptroller shall transfer funds from the Tax Reduction Fund to the General Fund to offset reduced tax collections caused by the increase in the dependent exemption to \$2,000 pursuant to subparagraph (3) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as

estimated by the commissioner of revenue. In calculating any permitted uses of money in the Tax Reduction Fund pursuant to section 2I of chapter 29 of the General Laws, the commissioner of revenue shall first account for transfers necessary under this section.

SECTION 32. Notwithstanding any general or special law to the contrary, prior to calculating the fiscal year 2019 consolidated net surplus in accordance with section 5C of chapter 29 of the General Laws, and upon the recommendation of the secretary of administration and finance or his designee, the comptroller shall adjust any fiscal year 2019 appropriation fund split against the following funds to expend available revenue and to prevent deficiencies in those funds; provided that, changes to fund splits under this section shall not result in any of the following funds ending fiscal year 2019 in deficit:

- (a) Gaming Local Aid Fund established in section 63 of chapter 23K of the General Laws;
- (b) the Education Fund established in section 64 of said chapter 23K;
- (c) the Local Capital Projects Fund established in section 2EEEE of chapter 29 of the General Laws.

SECTION 33. Notwithstanding any general or special law to the contrary, there shall be established and set up on the books of the commonwealth a College Affordability and Success Trust Fund. The fund shall consist of all monies credited or transferred to the fund from any other fund or source. Amounts credited to the fund shall be substantially committed over a 3 year period by the secretary of the executive office of education, without further appropriation, for the commonwealth commitment program administered by the department of higher education, for pilot programs that demonstrate innovative financial aid strategies for improving higher education affordability and success, including, but not limited to, income share agreements, initiatives focused on disconnected youth and adult learners, and competency-based programs

developed in partnership with employers, and for the development and implementation of early college programs administered by the department of higher education and the department of elementary and secondary education. In committing funds from the College Affordability and Success Trust Fund, the secretary of the executive office of education shall prioritize public colleges and universities in the commonwealth that develop long-term plans for reducing student charges and ensuring financial sustainability for their institutions, aligned with their approved strategic plans. The secretary of the executive office of education shall submit an annual report detailing expenditures from the trust and related activities to the secretary of administration and finance, the chairs of the house and senate committees on ways and means, the chairs of the joint committee on higher education and the chairs of the joint committee on education. Up to 1 per cent of the funding transferred to this trust may be used to support the costs of administering the programs identified above. This fund shall expire as of June 30, 2028. Any balance remaining in these funds as of that date shall be transferred to the General Fund.

SECTION 34. Notwithstanding any general or special law to the contrary, there shall be established and set up on the books of the commonwealth a Public School Improvement Trust Fund. The fund shall consist of all monies credited or transferred to the fund from any other fund or source. Amounts credited to the fund shall be expended, without further appropriation, by the secretary of the executive office of education to support effective and sustainable improvement initiatives in public schools designated as in need of assistance pursuant to the school accountability system established by the board of elementary and secondary education. The fund shall be administered by the department of elementary and secondary education. The secretary of the executive office of education shall submit an annual report detailing expenditures from the trust and related activities to the secretary of administration and finance,



the chairs of the house and senate committees on ways and means and the chairs of the joint committee on education. Up to 1 per cent of the funding transferred to this trust may be used to support the costs of administering the trust to support improvement initiatives. This fund shall expire as of June 30, 2028. Any balance remaining in these funds as of that date shall be transferred to the General Fund.

SECTION 35. Notwithstanding any general or special law to the contrary, monies deposited pursuant to chapter 273 of the acts of 2018 into the Water Pollution Abatement Revolving Fund, established in section 2L of chapter 29 of the General Laws, may be used for public school deleading projects, including grants.

SECTION 36. Notwithstanding any general or special law to the contrary, the department of energy resources shall expend amounts from the RGGI Auction Trust Fund established in section 35II of chapter 10 of the General Laws to fund the green communities program established in section 10 of chapter 25A and to fund electric vehicle incentive programs through December 31, 2021. All payments made from the fund before December 31, 2021 shall be prioritized so that the initial payments from the fund shall be made to the green communities and electric vehicle incentive programs and shall not exceed \$32,000,000 per fiscal year; provided, that the department of energy resources shall examine said programs, including but not limited to the cost-effectiveness of said programs in greenhouse gas emissions reductions, and report its findings to the chairs of the joint committee on telecommunications, utilities and energy on or before January 1, 2022.

SECTION 37. (a) Notwithstanding the provisions of chapter 31 of the General Laws, any pre-employment medical examination administered by a federal agency or contractor to any person serving in the title of firefighter or crash crew member of the Joint Base Cape Cod formerly

known as Massachusetts Military Reservation Fire Department or the 104th Fighter Wing Fire Department, who transferred from federal employee or other non-state employment status, shall be deemed sufficient to fulfill any pre-employment medical examination requirement for firefighters in state or municipal service in the commonwealth under chapters 48 and 31 of the General Laws. Any pre-employment medical examination referenced in this section or any physical taken subsequent to employment must meet the criteria provided in sections 94, 94A and 94B of chapter 32 of the General Laws.

(b) The provisions of this section shall only apply to Joint Base Cape Cod formerly Massachusetts Military Reservation Firefighters who are employed as of the effective date of this act as a firefighter or crash crew member of the Joint Base Cape Cod Fire Department or as a firefighter with the 104th Fighter Wing Fire Department, and who entered state service pursuant to chapter 308 of the acts of 2008 and 104th Fighter Wing Firefighters who entered state service by an executive action of October 2010.

SECTION 38. The salary adjustments and other economic benefits authorized by the following collective bargaining agreements shall be effective for the purposes of section 7 of chapter 150E of the General Laws:

- (1) Between the sheriff of Middlesex county and the Teamsters, Local 122, Unit SM2;
- (2) between the between the Essex North and South registries of deeds and AFSCME, Local 653;
- (3) between the Board of Higher Education and the Massachusetts Community College Council;
- (4) between the Massachusetts Department of Transportation and DOT Unit C, National Association of Government Employees, IBEW Local 103, Teamsters Local 127, and Teamsters Local 25;

(5) between the Massachusetts Department of Transportation and DOT Unit D, National Association of Government Employees, IBEW Local 103, Teamsters Local 127, clerical, audit and support Employees and United Steelworkers Local 5696;

(6) between the treasurer and receiver-general and the Coalition of Public Safety, Unit 5; and

(7) between the sheriff of Middlesex County and NEPBA, Local 525, Unit SM1.

SECTION 39. Sections 15, 16, 19 and 21 shall take effect on May 8, 2016.

SECTION 40. Sections 20 and 22 shall be effective for all causes of action accruing before, on, or after the date of its enactment, including any cause of action now pending.

SECTION 41. Sections 7, 10 and 11 shall be effective for taxable years beginning after December 31, 2017.

SECTION 42. Section 18 shall take effect January 1, 2023.

SECTION 43. Except as otherwise specified, this act shall take effect upon enactment.