Diagram

Description automatically generated with low confidenceThe Commonwealth of Massachusetts

IN THE YEAR TWO THOUSAND AND TWENTY-TWO

AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2022 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 2022 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 2022, 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, 2022. 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 through the fiscal year ending June 30, 2023.

shall be made available until June 30, 2023.

SECTION 2.

District Attorney

*Hampden District Attorney*

0340-0500 Hampden District Attorney $180,157

Office of the Comptroller

*Office of the Comptroller*

1599-3384 Judgments Settlements and Legal Fees $10,000,000

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Reserves*

1599-0793 COVID Response Reserve $400,000,000

1599-4448 Collective Bargaining Contract Costs $30,428,027

EXECUTIVE OFFICE of Health and Human SErvices

*Office of the Secretary of Health and Human Services*

4000-0300 EOHHS and Medicaid Administration $2,000,000

4000-0700 MassHealth Fee for Service Payments $490,000,000

*Department of Public Health*

4510-0721 Boards of Registration for Health Professions Licensure $7,100,000

TRANSPORTATION

*Massachusetts Department of Transportation*

1595-6368 Massachusetts Transportation Trust Fund $36,738,441

1595-6369 Commonwealth Transportation Fund Transfer to the MBTA $200,000,000

EXECUTIVE OFFICE of Labor and Workforce Development

*Office of the Secretary of Labor and Workforce Development*

7003-0101 Labor and Workforce Development Shared Services $10,500,000

EXECUTIVE OFFICE of Education

*Department of Elementary and Secondary Education*

7061-9400 Student and School Assessment $3,000,000

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, 2022. Except as otherwise stated, these sums shall be made available through the fiscal year ending June 30, 2027.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Reserves*

1599-0122 For a reserve to address the needs of immigrants and refugees, including   
temporary housing costs; provided, that the office for refugees and immigrants shall   
administer the program $20,000,000

1599-0999 For a reserve to assist agencies in organizational transformation and other improvements; provided, that funds shall be expended to implement changes in space use across Executive department offices with the aims of optimizing efficient services for the public, digitizing paper documents, increasing telecommuting opportunities for employees and reducing lease costs where feasible and advisable $28,956,875

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 $14,000,000

1599-1250 For initiatives to improve the safety and security of child care providers, public schools and public institutions of higher education, to be administered by the executive office of education in coordination with the executive office of public safety and security and the executive office of health and human services; provided, that not less than $20,000,000 shall be used for matching grants to public schools and districts and to public institutions of higher education for security and communications upgrades; provided further, that not less than $10,000,000 shall be made available for a grant program for center-based child care providers to improve security and for training for center-based and family child care providers on multi-hazard emergency planning; provided further, that not less than $2,000,000 shall be made available for a public awareness campaign giving middle and high schools direction on what to do if students, staff, family or friends see a student exhibiting troubling behavior; provided further, that not less than $500,000 shall be made available to develop a dedicated website with comprehensive listings of resources, model programs and best practices for parents and educators; provided further, that not less than $2,750,000 shall be made available for grants to public schools, districts and educational collaboratives to support a safe and anonymous system for informing school staff and law enforcement professionals of unsafe, harmful, dangerous, life-threatening, violent or unlawful activity that occurs or is threatened on school property or that relates to an enrolled student or school personnel; provided further, that such grant funding may be expended to facilitate integrated coordination of school- and community-based resources, intervention and referral to services; provided further, that such grant funding may be used to support or update tip line systems currently in place; provided further, that not less than $1,000,000 shall be made available for the department of elementary and secondary education to provide assistance and funding to public schools and districts for school safety initiatives that may include developing, implementing and training in district- and school-based multi-hazard evacuation plans, to support emergency management plan development, implementation and maintenance, table top exercising, conducting after action meetings and school behavioral threat assessment; provided further, that such funds may be used to support stipends for school and district staff as well as community partners participating on school- and district-based teams for emergency management planning or threat assessment; provided further, that such funds may be used by the department of elementary and secondary education to provide professional development to grantees; and provided further, that not less than $1,000,000 shall be made available to support the administration of initiatives funded from this item $37,250,000

1599-1410 For implementing chapter 144 of the acts of 2022; provided, that the secretary of veterans’ services may transfer funds between 1410-0010, 1410-0012, 1410-0015, 1410-0018, 1410-0024, 1410-0075, 1410-0251, 1410-0400, 1410-0630, 1410-1616, 4180-0100, and 4190-0100; and provided further, that the secretary shall notify the house and senate committees on ways and means not less than 30 days in advance of any such transfer $10,000,000

1599-2106 For a reserve to support the costs of recruiting, training, and compensating guardians ad litem appointed pursuant to section 29 1/2 of chapter 119 of the General Laws; provided, that the secretary of administration and finance may authorize the transfer of funds from this item to other items for such purposes $30,000,000

1599-2115 For costs associated with responding to and recovering from the COVID-19 public health emergency; provided, that not less than $6,000,000 shall be expended for MelroseWakefield Healthcare, Inc., for the redevelopment and construction of a behavioral health facility on the former Malden Hospital site; provided further, that not less than $2,000,000 shall be expended for the South Boston Community Health Center; provided further, that not less than $1,000,000 shall be expended for Community Health Programs, Inc. to expand access to dental services, including pediatric dental services, for MassHealth members in Berkshire County; provided further, that not less than $10,000,000 shall be expended for the Boys & Girls Club of Greater Lowell; and provided further, that not less than $5,000,000 shall be expended for matching funds for a recreation and community center located at 101 Parker Street in the city of Lawrence $24,000,000

1599-6624 For a reserve to support expenses associated with the department of unemployment assistance; provided, that the secretary of administration and finance may transfer funds from this item as described in section 1 of chapter 29 of the General Laws $15,000,000

1599-8910 For a reserve to support costs associated with the 14 county sheriffs’ offices; 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 $28,000,000

*Division of Capital Asset Management and Maintenance*

1102-0929 For a capital grant program for the preparation of plans and specifications, repairs, construction, renovations, improvements, maintenance and repair, asset management and demolition at public institutions of higher education; provided, that not less than $25,000,000   
shall be expended for projects related to the Science & Engineering Dion Building at the University of Massachusetts – Dartmouth; provided further, that funds shall be made available for capital improvements to the college of visual and performing arts at the University of Massachusetts   
at Dartmouth, also known as the Star Store campus, to support arts programming $45,000,000

Executive Office of Health and Human Services

*Office of the Secretary of Health and Human Services*

4000-0325 For the establishment of regional low threshold housing for homeless or housing unstable individuals with substance use disorder $20,000,000

Executive Office of Housing and Economic Development

*Department of Housing and Community Development*

7004-1000 For the federal Low Income Home Energy Assistance Program, to assist eligible elders, working families and other households with assistance paying a portion of winter home energy bills; provided, that the department of housing and community development shall establish the maximum assistance for which a household shall be eligible $10,000,000

7004-9323 For grants to local housing authorities for the redevelopment of public housing; provided, that the grants shall require a local match as determined by the department of   
housing and community development; provided further, that up to $50,000,000 shall be   
expended for the Mary Ellen McCormack Public Housing Community in the city of Boston; provided further, that the department may exempt a recipient of grants from this item from the requirements of chapters 7C and 121B of the General Laws upon a showing by the recipient that such exemptions are necessary to accomplish the effective revitalization of public housing and shall not adversely affect public housing residents or applicants of any income who are otherwise eligible; and provided further, that the department may provide to recipients of grants from this item such additional regulatory relief as may be required to further the objectives of public housing redevelopment, including pursuit of complementary funding sources to ensure preservation as permanently affordable housing $50,000,000

Executive Office of Education

*Department of Early Education and Care*

3000-1795 For developing and replicating innovative and flexible models of childcare delivery that address evolving needs of parents and employers in the aftermath of COVID-19; provided, that up to $4,000,000 may be expended for Leo Inc. in the city of Lynn for capital costs to increase childcare capacity $10,000,000

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, 2022. Notwithstanding section 19A of chapter 29 of the General Laws, any transfer under this section shall be made by the comptroller in accordance with a transfer schedule to be developed for each item by the comptroller after consulting with the appropriate agency secretary, the secretary of administration and finance and the state treasurer.

Executive Office of Technology Services and Security

*Office of the Secretary of Technology Services and Security*

1595-0007 For an operating transfer to the Cybersecurity and Resiliency Fund, established in section 12 of chapter 7D of the General Laws as added by section 4 of this act $10,000,000

Executive Office of Health and Human Services

*Office of the Secretary of Health and Human Services*

1595-0522 For an operating transfer to the Building Capacity for Community Living   
Fund, established in section 2AAAAAA of chapter 29 of the General Laws as   
added by section 19 of this act $50,000,000

TRANSPORTATION

*Massachusetts Department of Transportation*

1595-6373 For an operating transfer to the Massachusetts Transportation Trust Fund, established under section 4 of chapter 6C of the General Laws; provided, that funds shall be expended for the nonparticipating costs of eligible projects in the federal highway system, including project design, permitting, right of way, real estate transactions, the costs of engineering, and other services essential to these projects; provided further, that the Massachusetts Department of Transportation shall report on the use of the funds not later than October 31 following the end of each fiscal year to the joint committee on transportation, the house and senate committees on ways and means and the secretary of administration and finance $30,000,000

Commonwealth Transportation Fund………100%

SECTION 2C.I. For the purpose of making available in fiscal year 2023 balances of appropriations which otherwise would revert on June 30, 2022, 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 24 of the acts of 2021. 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 24; provided, however, that for items which do not appear in section 2 of said chapter 24, 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 24.  The sums reappropriated in this section shall be in addition to any amounts available for said purposes.

JUDICIARY

*Trial Court*

0330-0410 Alternative Dispute Resolution Services $250,000

DISTRICT aTTORNEYS

*Northwestern District Attorney*

0340-0600 Northwestern District Attorney $260,000

TREASURER AND RECEIVER-GENERAL

*State Lottery Commission*

0640-0000 State Lottery Commission $1,420,171

Office of the Inspector General

*Office of the Inspector General*

0910-0200 Office of the Inspector General $307,000

0910-0300 Inspector General Internal Special Audit Units $54,160

0910-0330 Division of State Police Oversight $50,000

Board of Library Commissioners

*Board of Library Commissioners*

7000-9101 Board of Library Commissioners $89,000

Office of the Child Advocate

*Office of the Child Advocate*

0930-0100 Office of the Child Advocate $250,000

Police Reform Commissions

*Police Reform Commissions*

1599-1210 Peace Officer Standards and Training Commission Reserve $2,899,430

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Reserves*

1599-0054 Hinton Lab Response Reserve $620,000

1599-0080 Tests Vaccines Outreach Reserve $11,000,000

1599-0768 DUA Public Information Campaign Reserve $855,324

1599-1211 Police Reform Reserve $3,328,000

*Bureau of the State House*

1102-3400 State House Security Operations $112,000

*Health Policy Commission*

1450-1200 Health Policy Commission $300,000

*Supplier Diversity Office*

1780-0100 Supplier Diversity Office $555,000

Executive Office of Energy and Environmental Affairs

*Office of the Secretary of Energy and Environmental Affairs*

2000-0100 Energy and Environmental Affairs Administration $388,957

2000-0101 Climate Adaptation and Preparedness $73,000

2000-1700 Energy and Environmental Affairs Information Technology Costs $781,909

*Department of Fish and Game*

2300-0101 Riverways Protection and Access $457,000

*Department of Agricultural Resources*

2511-0100 Agricultural Resources Administration $152,000

*Department of Conservation and Recreation*

2810-0122 Special Projects in Parks and Recreation $333,000

Executive Office of Health and Human Services

*Department of Public Health*

4590-0915 Public Health Hospitals $400,000

*Department of Mental Health*

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

*Department of Children and Families*

4800-0015 Clinical Support Services and Operations $2,175,325

4800-1100 Social Workers for Case Management $5,060,000

*Massachusetts Commission for the Blind*

4110-1000 Community Services for the Blind $400,000

*Massachusetts Commission for the Deaf and Hard of Hearing*

4125-0100 Massachusetts Commission for the Deaf and Hard of Hearing $871,396

*Department of Developmental Services*

5920-2000 Community Residential Services $34,000,000

Executive Office of Housing and Economic Development

*Office of the Secretary of Housing and Economic Development*

7002-0017 Housing and Economic Development IT Costs $125,000

*Department of Business Development*

7007-0801 Microlending $1,300,000

7007-0150 Regional Economic Development Grants $1,300,000

*Department of Telecommunications and Cable*

7006-0071 Department of Telecommunications and Cable $160,000

*Massachusetts Marketing Partnership*

7008-0900 Office of Travel and Tourism $146,282

Executive Office of Public Safety and Security

*Office of the Secretary of Public Safety and Security*

8000-0600 Executive Office of Public Safety $400,000

*Department of State Police*

8100-0515 New State Police Class $2,275,000

8100-1014 SAEK Testing $2,200,000

*Municipal Police Training Committee*

8200-0200 Municipal Police Training Committee $500,000

*Department of Fire Services*

8324-0000 Department of Fire Services $3,058,688

8324-0050 Local Fire Department Projects and Grants $173,170

*Military Division*

8700-0001 Military Division $511,000

*Department of Correction*

8900-0010 Prison Industries and Farm Services Program $91,164

*Parole Board*

8950-0001 Parole Board Administration $498,250

SECTION 2C.II. For the purpose of making available in fiscal year 2023 balances of retained revenue and intragovernmental chargeback authorizations which otherwise would revert on June 30, 2022, 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 24 of the acts of 2021. However, for items which do not appear in section 2 or 2B of said chapter 24, 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.

Executive Office for AdminIstration and Finance

*Operational Services Division*

1775-0800 Chargeback for Purchase Operation and Repair of State Vehicles $2,800,000

Executive Office of Health and Human Services

*Department of Veterans' Services*

1410-0018 Agawam and Winchendon Cemeteries Retained Revenue $650,000

Executive Office of Public Safety and Security

*Department of Correction*

8900-0011 Prison Industries Retained Revenue $65,125

8900-0021 Chargeback for Prison Industries and Farm Program $1,463,943

SECTION 3. Section 106 of chapter 6A of the General Laws, as inserted by section 9 of chapter 144 of the acts of 2022, is hereby amended by adding the following paragraph:-

The secretary shall maintain a standardized policy and procedure for all state-operated veterans’ homes in the commonwealth regarding a background record check process prior to employment, which shall include fingerprint-based checks of state and national criminal history databases, as authorized by Public Law 92–544. The department of veterans’ services shall conduct fingerprint-based checks of the state and national criminal history databases, as authorized by Public Law 92–544, to determine the suitability of all candidates for employment in state-operated veterans’ homes in the commonwealth.

Fingerprints shall be submitted to the identification section of the department of state police for a state criminal history check and forwarded to the Federal Bureau of Investigation for a national criminal history check, according to the policies and procedures established by the identification section and by the department of criminal justice information services.

Upon receipt of the results of the state and national criminal background checks, the department of veterans’ services and its authorized staff shall treat the information according to sections 167-178, inclusive, of chapter 6 and the regulations thereunder regarding criminal offender record information. Information obtained by the department of veterans’ services under this section may be used only for such purposes and shall not be disseminated to any unauthorized person or entity.

Authorized department staff may receive all criminal offender record information and the results of checks of state and national criminal history databases under said Public Law 92–544. The department shall promulgate regulations necessary to implement this section.

SECTION 4. Chapter 7D of the General Laws is hereby amended by adding the following section:-

Section 12. (a) There shall be established and set up a separate non-budgeted special revenue, to be known as the Cybersecurity and Resiliency Fund. The chief information officer for the commonwealth shall expend funds in the trust without further appropriation to support activities related to the procurement of end-user devices in compliance with any security and resiliency directives that the executive office of technology services and security may develop. The unexpended balance in the fund at the end of a fiscal year shall remain available for expenditure in subsequent fiscal years. No expenditure made from the fund shall cause the fund to be in deficit at any point.

(b) Not later than 30 days after the start of each fiscal year, the chief information officer shall submit a spending plan to the secretary of administration and finance and the house and senate committees on ways and means. The spending plan shall include the expected quantity and total cost of any procurements planned for that fiscal year for each client department. The spending plan shall include the fund balance at the start of the current fiscal year and expenditures and incomes from the prior fiscal year. Spending from the fund shall be subject to approval of the secretary of administration and finance. The chief information officer shall report not less than every 6 months to the secretary of administration and finance and the house and senate committees on ways and means on how the funds have been expended and how expenditures have differed from the spending plan.

SECTION 5. Chapter 10 of the General Laws is hereby amended by inserting after section 35SSS the following section:-

Section 35TTT. (a) There shall be established and set up on the books of the commonwealth a separate non-budgeted special revenue fund to be known as the Starmet/Nuclear Metals Superfund Fund to be expended, without further appropriation, by the secretary of energy and environmental affairs or the secretary’s designee, as trustee, in consultation with the department of environmental protection. Any balance in the fund at the end of the fiscal year shall remain available for expenditure in subsequent fiscal years. No expenditure made from the fund shall cause the fund to become deficient at any point during the fiscal year.

(b) The fund is established to accept, expend or otherwise utilize, on behalf of the commonwealth, funds received from the United States on behalf of the United States Army, or from any other person or non-governmental, quasi-governmental or governmental entity, for the purpose of:

(1) Providing a separate account for the receipt of the monies from the United States on behalf of the United States Army pursuant to the Administrative Agreement between the department, the United States Army, and the United States on behalf of the United States Army dated March 2004, as amended from time to time; and

(2) Reimbursement or payment to the commonwealth, or to the department for costs at or in connection with the Starmet/Nuclear Metals Superfund site related to the agreement. This includes, without limitation, development, procurement, contractor and oversight costs related to the agreement and costs of implementing the agreement, including salaries of department staff and any salary-related charges.

There shall be credited to the fund any appropriation, grant, gift or other contribution made to the fund and any interest earned on the monies in the fund.

(c) If the department determines that monies remaining in the fund are not needed to reimburse or pay the commonwealth or the department for costs under the agreement, such funds shall be retained for further response actions at or in connection with the site.

SECTION 6. Sections 51 to 53, inclusive, and sections 70 to 72, inclusive, of chapter 13 of the General Laws are hereby repealed.

SECTION 7. Subsection (a) of section 45 of chapter 15A of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking out the last sentence and inserting in place thereof the following 2 sentences:- A vacancy on a board that exists as a result of this section shall be filled for the remainder of the term in the same manner as the prior appointment and be consistent with section 21 of chapter 15A and section 1A of chapter 75. The commissioner shall forthwith notify the governor when any such vacancy exists.

SECTION 8. Section 10C of chapter 21A of the General Laws, as so appearing, is hereby amended by striking out, in line 1, the words “secretary, undersecretary,”.

SECTION 9. Chapter 21N of the General Laws is hereby amended by adding the following section:-

Section 12. (a) Upon issuance by the department of a notice of non-compliance, any alternative compliance payment, as defined in 310 CMR 7.75, owed by a retail electric supplier pursuant to sections 2, 6 and 7 of this chapter , including any interest, additional amount, addition to debt or assessable penalty under said sections 2, 6 or 7, or pursuant to the department’s administrative penalty authority set forth in section 16 of chapter 21A, together with any costs that may accrue in addition thereto, shall constitute a debt to the department. Such debt shall also be a lien in favor of the department upon all property and rights to property, whether real or personal, belonging to the indebted retail electric supplier including property acquired after the lien arises. The lien shall arise 30 days after the department issues the first notice of non-compliance and shall continue until: (1) the debt is satisfied; (2) a judgment against the retail electric supplier arising out of such debt is satisfied; (3) any such debt or judgment is discharged by the department by a waiver or release under subsection (d); or (4) any such debt or judgment becomes unenforceable by reason of the lapse of time. The lien created in favor of the department for any such alternative compliance payment shall remain in effect for a period of 10 years after issuance of the notice of non-compliance. For a bankruptcy case under the United States Code, the running of the period of limitations in this section shall be suspended for: (i) the period during which the department is prohibited by reason of such case from collecting the lien and (ii) the period during which a plan for payment of the lien is in effect and 6 months thereafter. The running of the period of limitations in this section shall be suspended for the period during which the payment or collection is stayed pursuant to the retail electric supplier contesting the lien. If the lien would extend beyond its initial or any subsequent 10-year period, the department may refile its notice of lien. If any such notice of lien is refiled within the required refiling period, as defined in section 6323(g)(3) of the Internal Revenue Code, the lien in favor of the department shall relate back to the date of the first such lien filing. The department shall promulgate such regulations as may be necessary for the implementation of this subsection.

(b) A lien imposed by this section shall not be perfected as against any mortgagee, pledgee, purchaser, creditor or judgment creditor until notice thereof has been filed by the department:

(1) with respect to real property or fixtures, in the registry of deeds of the county where such property is situated; and

(2) with respect to personal property other than fixtures, in the filing office in which the filing of a financing statement would perfect, under article 9 of chapter 106, an attached nonpossessory security interest in tangible personal property belonging to the retail electric supplier liable to pay the alternative compliance payment as if the retail electric supplier were located in the commonwealth under section 9-307 of said chapter 106. The filing of any such lien or of a waiver or release of any such lien shall be received and registered or recorded without payment of any fee in the commonwealth.

(c) In any case where an alternative compliance payment becomes due upon issuance of a notice of non-compliance, the department, in addition to other modes of relief, may direct a civil action to be filed in a superior court of the commonwealth to collect the debt or enforce the lien of the department under this section with respect to such liability, or to subject any property of whatever nature, of the indebted retail electric supplier, or in which the supplier has any right, title or interest, to the payment of such liability.

(d) The department may issue a waiver or release of any lien imposed by this section. Such waiver or release shall be conclusive evidence that the lien upon the property covered by the waiver or release is extinguished. The department shall issue a waiver or release of any lien imposed by this section in any case where the debt for which such lien attached has been paid or legally abated.

(e) Notwithstanding any general or special law to the contrary, the department may establish financial compliance assurance requirements for any retail electricity supplier subject to requirements or standards established in this chapter. The department may require a bond or other security in amount and form as determined to be necessary and appropriate to ensure compliance with all such requirements or standards.

SECTION 10. Section 10A of chapter 22C of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking out the fifth and sixth paragraphs and inserting in place thereof the following paragraph:-

The colonel shall determine the duties and responsibilities of state police cadets. A state police cadet shall not carry arms and shall not have any power of arrest other than that of an ordinary citizen. A state police cadet shall be considered an employee of the commonwealth.

SECTION 11. Subsection (a) of section 8A of chapter 23J of the General Laws, as inserted by section 14 of chapter 179 of the acts of 2022, is hereby amended by striking out the words “, in consultation with the department of revenue”.

SECTION 12. Subsection (b) of said section 8A of said chapter 23J, as so inserted, is hereby amended by striking out the words “, in consultation with the department of revenue,”.

SECTION 13. Subparagraph (1) of subsection (c) of said section 8A of said chapter 23J, as so inserted, is hereby amended by striking out the words “and the department of revenue”.

SECTION 14. Subparagraph (2) of said subsection (c) of said section 8A of said chapter 23J, as so inserted, is hereby amended by striking out the words “, in consultation with the department of revenue,”.

SECTION 15. Said subparagraph (2) of said subsection (c) of said section 8A of said chapter 23J, as so inserted, is hereby further amended by striking out the words “, exemptions or other tax benefits”.

SECTION 16. Subsection (b) of section 9A of chapter 23J of the General Laws, as inserted by section 18 of chapter 179 of the acts of 2022, is hereby amended by striking out the words “shall make expenditures from the trust fund” and inserting in place thereof the following words:- may make expenditures from the fund solely.

SECTION 17. Section 5 of chapter 23N of the General Laws, as inserted by section 5 of chapter 173 of the acts of 2022 is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c)(1) The commission is authorized to obtain a state and national fingerprint-based criminal background check, as authorized by Public Law 92-544, to determine the suitability of any applicant for an operator license under this section and a person who has control of an operator licensee as defined in paragraph (b).

(2)(i) Fingerprints shall be submitted to the identification section of the department of state police for a state criminal history check and forwarded to the Federal Bureau of Investigation for a national criminal history check, according to the policies and procedures established by the identification section and by the department of criminal justice information services. Fingerprint submissions may be retained by the Federal Bureau of Investigation, the state identification section, and the department of criminal justice information services to assist the commission to ensure the continued suitability of these licensees and persons subject to criminal background checks under this section. The department of criminal justice information services may disseminate the results of the state and national criminal background checks to commission authorized commission staff.

(ii)Notwithstanding subsections 9 and 9 1/2 of section 4 of chapter 151B, if the commission receives information from a fingerprint-based check that does not include a final disposition or is otherwise incomplete, the commission may request that an applicant, including new and renewing applicants, provide additional information to assist the commission in determining the suitability of the individual for licensure, certification, approval, or employment.

(3) The commission is authorized to receive all available criminal offender record information, juvenile adjudications and delinquency matters, sealed records and the results of checks of state and national criminal history information databases under said Public Law 92-544. Upon receipt of the results of the state and national criminal background checks, the commission and its authorized staff shall treat the information according to sections 167-178, inclusive, of chapter 6 and the regulations thereunder regarding criminal offender record information. Information obtained by the commission under this section may be used only for such purposes.

(4) There shall be a fee charged for fingerprint-based background checks under this section, established by the secretary of administration and finance in consultation with the secretary of public safety and security and the commissioner, to offset the costs of operating and administering a fingerprint-based criminal background check system. The secretary of administration and finance, in consultation with the secretary of public safety and the commissioner, may increase the fee accordingly if the Federal Bureau of Investigation increases its fingerprint background check service fee. Any fees collected from fingerprinting activity under this chapter shall be deposited into the Fingerprint-Based Background Check Trust Fund established under section 2HHHH of chapter 29.

(5) Upon receipt of the results of a state and national criminal background check for an applicant, the commissioner shall review the results and determine the suitability of the applicant for said license. Any applicant convicted of any disqualifying offense, as determined by the commission, shall not be licensed.

(6) The commission may promulgate regulations necessary to carry out this subsection.

SECTION 18. Said chapter 23N of the General Laws, as inserted by said section 5 of said chapter 173, is hereby amended by adding the following section:-

Section 24. (a) Prior to an operator’s disbursement of cash or a prize that is subject to withholding under section 3402 of the internal revenue code, the operator shall review information made available by the IV–D agency, as set forth in chapter 119A, and by the department of revenue to determine if the winner of the cash or prize owes any past-due: (i) child support to the commonwealth or to an individual to whom the IV–D agency is providing services; or (ii) tax liability to the commonwealth.

(b)(1) If the winner of the cash or prize owes past-due child support or has a past-due tax liability, the operator shall notify the IV–D agency or the commonwealth, as applicable, of the winner’s name, address and social security number.

(2) Subsequent to statutory state and federal tax withholding, the operator shall first disburse to the IV–D agency the full amount of the cash or prize or such portion of the cash or prize that satisfies the winner's past-due child support obligation.

(3) If funds remain available after the disbursement to the IV–D agency or if no such obligation to the IV–D agency is owed, the operator shall disburse to the department of revenue the full amount of the cash or prize or such portion of the cash prize that satisfies the winner’s past-due tax liability.

(4) The operator shall disburse to the winner only that portion of the prize, if any, remaining after the holder's past-due child support obligation and the winner’s past-due tax liability have been satisfied.

SECTION 19. Chapter 29 of the General Laws is hereby amended by inserting after section 2ZZZZZ, as inserted by section 22 of chapter 126 of the acts of 2022, the following section:-

Section 2AAAAAA. (a) There shall be established on the books of the commonwealth a separate non-budgeted special revenue fund known as the Building Capacity for Community Living Fund to be administered by the secretary of health and human services. The purpose of the fund shall be to expand capacity for community living options for individuals served by the department of developmental services and the department of mental health with priority given to new community or independent living options for individuals who are discharged from settings that may include, but not be limited to, skilled nursing facilities and psychiatric, chronic and rehabilitation hospitals.

(b) Amounts credited to the fund may be expended, without further appropriation, by the secretary for grants and low or zero interest loans to entities for the purpose of expanding community living capacity and options in Massachusetts, including the purchase, modification, design, construction or improvement of new or existing community living options. Notwithstanding the generality of the foregoing, all grants and loans shall be subject to immediate repayment in full in the event the recipient fails to provide community housing as required by the grant or loan.

The secretary shall promulgate regulations to administer the grants and loans issued from the fund. The regulations shall require the secretary to consider, among other things, geographic distribution of community housing initiatives, unmet community need and the need for public investment to ensure community living options for individuals with serious mental illness or with disabilities who are in skilled nursing facilities and psychiatric, chronic or rehabilitation hospitals.

(c) No expenditures from the fund shall cause the fund to be in deficiency at the close of the fiscal year. Any balance in the fund at the close of the fiscal year shall be available for expenditure in subsequent fiscal years and shall not be transferred to any other fund.

SECTION 20. Subsection (aa) of section 6 of chapter 62 of the General Laws, as inserted by section 7 of chapter 154 of the acts of 2022, is hereby amended by striking out subparagraph (1) and inserting in place thereof the following subparagraph:-

(1) An employer engaged in business in the commonwealth that is not a business corporation subject to the excise under chapter 63 and employs not more than 100 employees may be allowed a credit equal to $2,000 for each member of the Massachusetts national guard hired by the employer. A business that is eligible for and claims the credit allowed under this subsection in a taxable year shall be eligible for a second credit of $2,000 in the subsequent taxable year with respect to such member of the Massachusetts national guard, subject to certification of continued employment by the employer to the Massachusetts office of business development during the subsequent taxable year.

SECTION 21. Said subsection (aa) of said section 6 of said chapter 62, as so inserted, is hereby further amended by adding the following 2 subparagraphs:-

(6) The Massachusetts office of business development, in consultation with the commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to this subsection and section 38KK of chapter 63, and shall allocate the credit in accordance with the standards and requirements set forth in regulations promulgated pursuant to this subsection.

(7) The Massachusetts office of business development, in consultation with the commissioner, shall promulgate regulations establishing an application process for the credit; provided, that the credit shall be authorized to all eligible applicants on a first-come, first-served basis; provided further, that the $1,000,000 limit on the total cumulative value of the credits authorized annually set forth in subparagraph (5) shall not be exceeded.

SECTION 22. Said section 6 of said chapter 62 of the General Laws is hereby amended by striking out subsections (aa) and (bb), both as inserted by section 44 of chapter 179 of the acts of 2022, and inserting in place thereof the following 2 subsections:-

(bb)(1) A taxpayer, to the extent authorized by the offshore wind tax incentive program established in subsection (d) of section 8A of chapter 23J, may be allowed a refundable jobs credit against the tax liability imposed under this chapter in an amount determined by the Massachusetts clean energy technology center established in section 2 of chapter 23J, in consultation with the department of revenue.

(2) A taxpayer taking a credit under this subsection shall commit to the creation of a minimum of 50 net new permanent full-time employees in the commonwealth.

(3) A credit allowed under this subsection shall reduce the liability of the taxpayer under this chapter for the taxable year. If a credit claimed under this subsection by a taxpayer exceeds the taxpayer’s liability as otherwise determined under this chapter for the taxable year, 90 per cent of such excess credit, to the extent authorized by the offshore wind tax incentive program, shall be refundable to the taxpayer. Excess credit amounts shall not be carried forward to other taxable years.

(4) The department of revenue shall issue the refundable portion of the jobs credit without further appropriation and in accordance with the cumulative amount, including the current year costs of incentives allowed in previous years, which shall not exceed $35,000,000 annually as set forth in subsection (d) of section 8A of chapter 23J.

(5) The credit under this subsection shall be attributed on a pro rata basis to the owners, partners or members of the legal entity entitled to the credit under this subsection and shall be allowed as a credit against the tax due under this chapter from such owners, partners or members in a manner determined by the commissioner.

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

“Capital investment”, expenses incurred for the site preparation and construction, repair, renovation, improvement, or equipping of a building, structure, facility, or other improvements to real property, including, but not limited to, site-related utility and transportation infrastructure improvements.

“Center”, the Massachusetts clean energy technology center established in section 2 of chapter 23J.

“Certified offshore wind company”, as defined in section 1 of chapter 23J.

“Offshore wind facility”, any building, complex of buildings, or structural components of buildings, including water access infrastructure, and all machinery and equipment used in the manufacturing, assembly, development or administration of component parts that are primarily used to support the offshore wind industry.

“Owner”, a taxpayer subject to tax under this chapter that: (i) holds title to an offshore wind facility; or (ii) ground leases the land underlying the facility for at least 50 years.

“Tenant”, a taxpayer subject to tax under this chapter that is a lessee in an offshore wind facility.

(2) An owner or tenant, to the extent authorized by the offshore wind tax incentive program established in section 8A of chapter 23J, may take a refundable credit against the taxes imposed by this chapter in an amount, as determined by the center, of up to 50 per cent of its total capital investment in an offshore wind facility. The total amount of tax credit awarded pursuant to this subsection shall be distributed in equal parts over the 5 taxable years that correspond to the period in which the owner or tenant is certified pursuant to said section 8A of said chapter 23J.

(3) An owner shall be eligible for a tax credit authorized under this subsection if the owner demonstrates to the center that: (i) the owner is a certified offshore wind company; (ii) the owner’s total capital investment in the offshore wind facility equals not less than $35,000,000; and (iii) the offshore wind facility will employ not less than 200 new full-time employees by the fifth year of the owner’s certification period under section 8A of chapter 23J. Upon verification, the center will provide this information to the department of revenue for the purpose of administering the credit.

(4) A tenant shall be eligible for a tax credit authorized pursuant to this subsection if the tenant demonstrates to the center that: (i) the tenant is a certified offshore wind company; (ii) the owner has made a total capital investment in the facility that equals not less than $35,000,000; (iii) the tenant occupies a leased area of the offshore wind facility that represents not less than 25 per cent of the owner’s capital investment in the facility; and (iv) the tenant will employ, in the aggregate with other tenants at the offshore wind facility, not less than 200 full-time employees by the fifth year of the tenant’s certification period pursuant to section 8A of chapter 23J. Upon verification, the center will provide this information to the department of revenue for the purpose of administering the credit. The amount of tax credits awarded to a tenant under this subsection for a taxable year shall not exceed the tenant’s total lease payments for occupancy of the offshore wind facility for the taxable year.

(5) An owner or tenant taking a credit authorized in this subsection shall not take the credits authorized in subsection (g) or (bb) in the same taxable year.

(6) The department of revenue shall issue the refundable portion of the credit without further appropriation and in accordance with the cumulative amount, including the current year costs of incentives allowed in previous years, which shall not exceed $35,000,000 annually as set forth in subsection (d) of section 8A of chapter 23J.

(7) The credit under this subsection shall be attributed on a pro rata basis to the owners, partners or members of the legal entity entitled to the credit under this subsection and shall be allowed as a credit against the tax due under this chapter from such owners, partners or members in a manner determined by the commissioner.

(8) The department of revenue shall promulgate such rules and regulations as are necessary to administer the credit established in this subsection.

SECTION 23. Section 38KK of chapter 63 of the General Laws, as inserted by section 8 of chapter 154 of the acts of 2022, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) A business corporation with not more than 100 employees may be allowed a credit against its excise due under this chapter in an amount equal to $2,000 for each member of the Massachusetts national guard hired by the business corporation. A business corporation that is eligible for and claims the credit allowed under this section in a taxable year with respect to a member of the Massachusetts national guard shall be eligible for a second credit of $2,000 in the subsequent taxable year with respect to such member of the Massachusetts national guard, subject to certification of continued employment by the employer to the Massachusetts office of business development during the subsequent taxable year.

SECTION 24. Said section 38KK of said chapter 63, as so inserted, is hereby further amended by adding the following 2 subparagraphs:-

(f) The Massachusetts office of business development, in consultation with the commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to this section and subsection (aa) of section 6 of chapter 62 and allocate the credit in accordance with the standards and requirements set forth in regulations promulgated pursuant to this section.

(g) The Massachusetts office of business development, in consultation with the commissioner, shall promulgate regulations establishing an application process for the credit; provided, that the credit shall be authorized for all eligible applicants on a first-come, first-served basis; provided further, that the $1,000,000 limit on the total cumulative value of the credits authorized annually set forth in subsection (e) shall not be exceeded.

SECTION 25. Said chapter 63 of the General Laws is hereby further amended by striking out sections 38KK and 38LL, both as inserted by section 45 of chapter 179 of the acts of 2022, and inserting in place thereof the following 2 sections:-

Section 38LL. (a)(1) A corporation subject to tax under this chapter, to the extent authorized by the offshore wind tax incentive program established in subsection (d) of section 8A of chapter 23J, may be allowed a refundable jobs credit against the tax liability imposed under this chapter in an amount determined by the Massachusetts clean energy technology center established in section 2 of chapter 23J, in consultation with the department of revenue.

(2) A corporation taking a credit under this section shall commit to the creation of a minimum of 50 net new permanent full-time employees in the commonwealth.

(3) A credit allowed under this section shall reduce the liability of the corporation under this chapter for the taxable year. If a credit claimed under this section by a corporation exceeds the corporation’s liability as otherwise determined under this chapter for the taxable year, 90 per cent of such excess credit, to the extent authorized by the offshore wind tax incentive program, shall be refundable to the corporation. Excess credit amounts shall not be carried forward to other taxable years.

(4) The department of revenue shall issue the refundable portion of the jobs credit without further appropriation and in accordance with the cumulative amount, including the current year costs of incentives allowed in previous years, which shall not exceed $35,000,000 annually as set forth in subsection (d) of section 8A of chapter 23J.

Section 38MM. (a) As used in this section, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Capital investment”, expenses incurred for the site preparation and construction, repair, renovation, improvement, or equipping of a building, structure, facility, or other improvements to real property, including, but not limited to, site-related utility and transportation infrastructure improvements.

“Center”, the Massachusetts clean energy technology center established in section 2 of chapter 23J.

“Certified offshore wind company”, as defined in section 1 of chapter 23J.

“Offshore wind facility”, any building, complex of buildings, or structural components of buildings, including water access infrastructure, and all machinery and equipment used in the manufacturing, assembly, development or administration of component parts that are primarily used to support the offshore wind industry.

“Owner”, a taxpayer subject to tax under this chapter that: (i) is a corporation that holds title to an offshore wind facility; or (ii) ground leases the land underlying an offshore wind facility for at least 50 years.

“Tenant”, a taxpayer subject to tax under this chapter that is a lessee in an offshore wind facility.

(b) An owner or tenant, to the extent authorized by the offshore wind tax incentive program established in section 8A of chapter 23J, may take a refundable credit against the taxes imposed by this chapter in an amount, as determined by the center, of up to 50 per cent of its total capital investment in an offshore wind facility. The total amount of tax credit awarded pursuant to this section shall be distributed in equal parts over the 5 taxable years that correspond to the period in which the owner or tenant is certified pursuant to said section 8A of said chapter 23J.

(c) An owner shall be eligible for a tax credit authorized under this section if the owner demonstrates to the center that: (i) the owner is a certified offshore wind company; (ii) the owner’s total capital investment in the offshore wind facility equals not less than $35,000,000; and (iii) the offshore wind facility will employ not less than 200 new full-time employees by the fifth year of the owner’s certification period under section 8A of chapter 23J. Upon verification, the center will provide this information to the department of revenue for the purpose of administering the credit.

(d) A tenant shall be eligible for a tax credit authorized pursuant to this section if the tenant demonstrates to the center that: (i) the tenant is a certified offshore wind company; (ii) the owner has made a total capital investment in the facility that equals not less than $35,000,000; (iii) the tenant occupies a leased area of the offshore wind facility that represents not less than 25 per cent of the owner’s capital investment in the facility; and (iv) the tenant will employ, in the aggregate with other tenants at the offshore wind facility, not less than 200 full-time employees by the fifth year of the tenant’s certification period under section 8A of chapter 23J. Upon verification, the center will provide this information to the department of revenue for the purpose of administering the credit. The amount of tax credits awarded under this section to a tenant for a taxable year shall not exceed the tenant’s total lease payments for occupancy of the offshore wind facility for the taxable year.

(e) An owner or tenant taking a credit authorized in this section shall not take the credits authorized in section 38N or 38LL in the same taxable year.

(f) The department of revenue shall issue the refundable portion of the credit without further appropriation and in accordance with the cumulative amount, including the current year costs of incentives allowed in previous years, which shall not exceed $35,000,000 annually as set forth in subsection (d) of section 8A of chapter 23J.

(g) The department of revenue shall promulgate such rules and regulations as are necessary to administer the credit established in this section.

SECTION 26. Section 2 of chapter 64N of the General Laws, as most recently amended by section 5 of chapter 180 of the acts of 2022, is hereby amended by striking out the second paragraph.

SECTION 27. Section 5 of said chapter 64N of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by adding the following paragraph:-

Notwithstanding the previous paragraph, all monies received by the commonwealth equal to 1 per cent of the total sales price of the sale of marijuana or marijuana products from that portion of the excise imposed by section 2 of this chapter from a marijuana retailer that is a social equity business, as defined in section 1 of chapter 94G, shall, not less than quarterly, be distributed, credited and paid by the state treasurer upon certification of the commissioner to each city or town that has at least 1 marijuana retailer that is a social equity business, in proportion to the amount of the sums received from the sale of marijuana or marijuana products by any such marijuana retailer in the city or town. Any city or town seeking to dispute the commissioner's calculation of its distribution under this paragraph shall notify the commissioner, in writing, not later than 1 year from the date the money was distributed by the commissioner to the city or town.

SECTION 28. Clause (xxxvi) of subsection (a½) of section 4 of chapter 94G of the General Laws, as inserted by section 15 of chapter 180 of the acts of 2022, is hereby amended by striking out the words “section 3; and” and inserting in place thereof the following words:- section 3;.

SECTION 29. Clause (xxxvii) of said subsection (a½) of said section 4 of said chapter 94G, as so inserted, is hereby amended by striking out the words “standards.” and inserting in place thereof the following words:- standards; and

SECTION 30. Said subsection (a½) of said section 4 of said chapter 94G, as most recently amended by said section 15 of said chapter 180, is hereby amended by adding the following clause:-

(xxxviii) procedures and policies for the commission to provide the department of revenue with a list of businesses that qualify as social equity businesses to facilitate the department of revenue’s timely certification of the amounts required to be distributed, credited, and paid to cities and towns pursuant to section 5 of chapter 64N.

SECTION 31. Chapter 111 of the General Laws is hereby amended by inserting after section 27D the following 2 sections:-

Section 27E. As used in this section, the following words shall have the following meanings unless the context clearly requires otherwise:-

“Department”, the department of public health.

“Registered Sanitarian”, a sanitarian who has been duly registered by the department and who maintains such active registration.

“Sanitarian'', a person with broad basic education, experience in the physical, biological and social sciences, supplemented by specialization in the field of sanitary sciences and technology, and who is qualified to carry out instructional and inspectional duties and enforce the laws in the field of environmental sanitation.

The department shall establish the requirements for the registration of sanitarians in the Commonwealth. The department shall prescribe the duties and qualifications of a registered sanitarian and shall develop a process and application for registration as a sanitarian. The department shall establish minimum standards for educational qualifications of applicants. A person who desires to be registered as a sanitarian and who meets this educational qualification, shall complete an application, on a form to be prescribed and furnished by the department and shall include with such application proof of satisfactory education, training and experience to meet the requirements for certification and proof of having passed such licensing examination as approved or administered by the department. The application shall include an examination, the sufficiency of which is to be determined by the department. Said application shall be accompanied by a registration fee to be determined by the secretary of administration and finance under section 3B of chapter 7. If the applicant is found qualified by the department, the applicant shall be registered by the department as a sanitarian, with the right to use the title registered sanitarian and the letters “R.S.”

Such registration shall expire at the end of the calendar year, and may be renewed on or before January fifteenth of the following year; provided, however, that a person seeking such renewal shall provide evidence of such continuing education as the department shall require by regulation. The fee for renewal of registration shall be determined by the secretary of administration and finance under section 3B of chapter 7 and shall be acknowledged by sending the person certified a notice of renewal.

The department shall promulgate such rules and regulations as necessary to carry out the provisions of this chapter. Such rules and regulations may provide for the issuance of temporary certificates of registration pending an examination to applicants who appear to be qualified and may, in like manner, provide for the issuance of certificates of registration without examination to persons holding certificates of registration or licenses as sanitarians under the laws of another state.

No individual may assume such title or list the credentials of registered sanitarian to indicate that the person is a registered sanitarian unless so registered by the department.

Section 27F. As used in this section, the following words shall have the following meanings unless the context clearly requires otherwise: -

“Department”, the department of public health.

“Certified Health Officer”, A health officer who has been duly certified by the department and who maintains such active certification.

“Health Officer”, a person with a broad basic education and experience in the physical and biological and social sciences supplemented by specialization in the field of health administration and who is qualified to carry out public health administrative duties and enforce the laws in the field of public health.

The department shall establish the requirements for the certification of health officers in the commonwealth. The department shall prescribe the duties and qualifications of a certified health officer and shall develop a process and application for certification as a health officer. The department shall establish minimum standards for educational qualifications of applicants. A person who desires to be certified as a health officer and who meets the educational qualifications shall complete an application, on a form to be prescribed and furnished by the department and shall include with such application proof of satisfactory education, training and experience to meet the requirements for certification and proof of having passed such licensing examination as approved or administered by the department. Said application shall be accompanied by a registration fee to be determined by the secretary of administration and finance under section 3B of chapter 7. If the department deems the educational qualifications of an applicant are satisfactory and if such applicant passes a written examination satisfactory to the department, the department shall issue to the applicant a certificate, with the right to use the title certified health officer and the letters “CHO”.

Said certification shall expire at the end of the calendar year and may be renewed on or before January fifteen of the following year; provided, however, that a person seeking such renewal shall provide evidence of such continuing education as the department shall require by regulation. The fee for renewal or certification shall be determined by the secretary of administration and finance under section 3B of chapter 7 and shall be acknowledged by sending the person certified a notice of renewal.

The department shall promulgate such rules and regulations as necessary to carry out the provisions of this chapter. Such rules and regulations may provide for the issuance of temporary certification pending an examination to applicants who appear to be qualified and may in like manner provide for the issuance of certification without examination to persons holding certification as health officers under the laws of another state.

No individual may assume such title or list the credentials of certified health officer (CHO) to indicate that the person is a certified health officer unless so certified by the department.

SECTION 32. Sections 87LL to 87OO, inclusive, and sections 87WWW to 87YYY, inclusive, of chapter 112 of the General Laws are hereby repealed.

SECTION 33. Chapter 119 of the General Laws is hereby amended by inserting after section 29 the following section:-

Section 29 1/2. (a) In any proceeding filed pursuant to clause (3) of subsection (a) of section 23 or section 24 of this chapter, section 3 of chapter 210 or any other proceeding determining custody of a child receiving services from the department in which it is alleged that the child has been subject to abuse or neglect, the court shall appoint a qualified guardian ad litem to advocate for the best interests of the child unless the court, after making written findings, determines for good cause shown that the appointment is unnecessary. The guardian ad litem must have professional experience in the field of child welfare or the field of child mental health and must be a licensed social worker, a registered nurse or a licensed attorney. An attorney serving as counsel for the child, pursuant to section 29 or otherwise, shall not serve in the same proceeding as guardian ad litem.

(b) The guardian ad litem shall be an independent advocate for the best interests of the child, considering the child’s safety, well-being and permanency. In determining the best interests of the child, the guardian ad litem must consider, without limitation, the following factors: (i) the physical safety of a child, taking into account any medical conditions or disabilities the child may have; (ii) a child’s need for permanence, stability and continuity of relationships; (iii) a child’s age and sense of time; (iv) a child’s level of maturity; (v) a child’s language, culture and ethnicity; (vi) the degree of a child’s attachment to family members, including siblings; and (vii) a child’s sense of belonging and identity.

(c) The duties of the guardian ad litem shall include: (i) investigating and collecting relevant information about the child and reporting to the court factual information regarding the best interests of the child; (ii) maintaining regular in person contact with the child, and in a manner appropriate to his or her developmental level, meeting with, interviewing or observing the child prior to all hearings; (iii) appearing at all hearings to be heard by the court; and (iv) advocating for the child’s best interests with clear and specific recommendations based upon an independent investigation that the court shall consider in making findings and rulings in any proceeding. The guardian ad litem shall report to the court and all parties in writing prior to all hearings. All reports shall be provided at least 72 hours in advance of the hearing for which the report is prepared. The guardian ad litem shall appear at all hearings and be provided the opportunity to be heard. Any report filed by the guardian ad litem shall be considered evidence pursuant to section 21A of chapter 119.

(d) The department shall provide the guardian ad litem with a copy of the case file and shall provide the guardian ad litem with periodic updates. Upon presentation of the order of appointment by the guardian ad litem, any state agency, school, health care provider, including behavioral health provider, insurance carrier or managed care entity, police department or other law enforcement agency shall permit the guardian ad litem to inspect and copy any records relating to the child or children involved in the case, notwithstanding any general or special law to the contrary, unless such access is otherwise specifically prohibited under federal law. The guardian ad litem shall seek necessary consents where federal law prohibits disclosure of relevant records without such consent.

(e) The rate of compensation to all guardians ad litem who are appointed pursuant to this section, payable by the commonwealth, shall, subject to appropriation, be equivalent to the rate of compensation payable to counsel appointed or assigned to care and protection cases pursuant to section 11 of chapter 211D.

SECTION 34. Paragraph (2) of subsection (a½) of section 18 of chapter 123 of the General Laws, as inserted by section 48 of chapter 177 of the acts of 2022, is hereby amended by striking out the second sentence and inserting in place thereof the following 5 sentences:- The court shall provide notice of the petition to the person in charge of the place of detention, who shall cause the prisoner to be clinically examined by a physician or psychologist designated by the department as qualified to perform such examination. The physician or psychologist shall conduct the examination within 24 hours of receiving the examination request. The results of the clinical examination shall be reported to the district court that has jurisdiction. Such report shall include an opinion, with reasons therefore, as to whether the prisoner needs hospitalization by reason of mental illness. The court may order the prisoner’s requested transfer if the prisoner: (i) has been on mental health watch for at least 48 hours; and (ii) is in need of hospitalization by reason of mental illness.

SECTION 35. Said paragraph (2) of said subsection (a½) of said section 18, as so inserted, is hereby further amended by inserting, after the words “every 24 hours thereafter that the prisoner remains on mental health watch,” the following words:- unless a qualified mental health professional, as defined by section 1 of chapter 127, finds notice every 24 hours thereafter to be clinically contraindicated, whereupon a finding of clinical contraindication shall be entered into the prisoner’s medical record, .

SECTION 36. Said subsection (a½) of said section 18, as so inserted, is hereby further amended by adding the following paragraph:-

(3) Any orders for hospitalization under this subsection shall proceed as provided in subsection (a).

SECTION 37. The ninth paragraph of section 10 of chapter 498 of the acts of 1993 is hereby amended by adding the following 2 sentences:- Notwithstanding any general or special law or provision of the Reuse Plan or the Bylaws to the contrary, the total commercial and industrial building space to be developed in the Devens Regional Enterprise Zone shall be not more than 12,000,000 net new square feet. The commission may issue regulations regarding the calculation of total commercial and industrial building space.

SECTION 38. Section 181 of chapter 25 of the acts of 2009, as amended by section 11 of chapter 42 of the acts of 2022, is hereby further amended by striking out the figure “6” and inserting in place thereof the following figure:- 3.

SECTION 39. Item 3000-0410 of section 2 of chapter 99 of the acts of 2018 is hereby amended by adding the following words:- ; provided further, that notwithstanding any general or special law to the contrary, for the fiscal year 2023 grant cycle, the department may issue grants to any organization licensed by the department that serves low-income families eligible for public subsidy.

SECTION 40. Item 1000-0008 of section 2 of chapter 24 of the acts of 2021 is hereby amended by striking out the words “5 per cent” and inserting in place thereof the following words:- 19.4 per cent.

SECTION 41. Item 1599-2057 of section 2 of chapter 102 of the acts of 2021 is hereby amended by striking out the following words:- ; provided, that the funds appropriated in this item shall be transferred to said fund.

SECTION 42. Section 81 of said chapter 102 is hereby amended by striking out the figure “2,550,000,000” and inserting in place thereof the following figure:- 2,563,676,478.

SECTION 43. Said section 81 of said chapter 102 is hereby further amended by striking out the figure “1,450,000,000” and inserting in place thereof the following figure:- 1,460,323,522.

SECTION 44.Section 2 of chapter 126 of the acts of 2022 is hereby amended by inserting after

item 1599-8909 the following item:-

1599-9817 For a reserve to enhance, expand, and strengthen Medicaid home and community-

based services; provided, that the secretary of administration and finance, in consultation with

the secretary of health and human services, may transfer funds from this item to state agencies as

defined under section 1 of chapter 29 of the General Laws……………………………………..$200,000,000

SECTION 45. Item 3000-1045 of said section 2 of said chapter 126 is hereby amended by adding the following words:- ; provided further, that $150,000,000 distributed through this item shall be in accordance with the terms of the supplemental Child Care and Development Fund Discretionary Funds in the federal American Rescue Plan Act of 2021, Public Law 117-2, and any state plans filed under that act.

SECTION 46. Said section 2 of said chapter 126 is hereby further amended by inserting after item 3000-1046 the following item:-

3000-1047 For a reserve to support system-wide infrastructure investments and improve access to early education and care services for children and families, including stabilization grants; provided, that the commissioner of early education and care may transfer funds from this item to items 3000-1045; provided further, that not less than 30 days prior to the transfer of funds from this item, the department shall submit a spending plan to the executive office for administration and finance, the house and senate committees on ways and means and the joint committee on education, which shall detail by object class the distribution of funds to be transferred; and provided further, that funds distributed through this item shall be in accordance with the terms of the supplemental Child Care and Development Fund Discretionary Funds in the federal American Rescue Plan Act of 2021, Public Law 117-2, and any state plans filed under that act ……….$150,000,000

SECTION 47. Item 7061-9805 of said section 2 of said chapter 126 is hereby amended by striking out the words “executive office of education”, each time they appear, and inserting in place thereof, in each instance, the following words:- department of higher education.

SECTION 48. Section 34 of said chapter 126 is hereby amended by striking out the word “Subsection” and inserting in place thereof the following words:- The ninth paragraph of subsection.

SECTION 49. Section 168 of said chapter 126 is hereby amended by striking out the words “not later than March 31, 2023” and inserting in place thereof the following words:- within six months of the inclusive concurrent enrollment advisory board task force filing the report required by subsection (b) of section 165 of this act.

SECTION 50. Subsection (c) of section 82 of chapter 144 of the acts of 2022 is hereby amended by striking out the words “executive office of technology services and security” and inserting in place thereof the following words:- transferor agency.

SECTION 51. Subsection (d) of section 76 of chapter 179 of the acts of 2022 is hereby amended by striking out the words “(aa) and (bb) of section 6 of chapter 62 and sections 38KK and 38LL” and inserting in place thereof the following words:- (bb) and (cc) of section 6 of chapter 62 and sections 38LL and 38MM.

SECTION 52. Said section 76 of said chapter 179 is hereby further amended by striking out the figure “30” and inserting in place thereof the following figure:- 120.

SECTION 53. Said chapter 179 is hereby further amended by striking out section 97 and inserting in place thereof the following section:-

Section 97. Section 4 of this act is hereby repealed.

SECTION 54. (a) Notwithstanding sections 32 to 37 of chapter 7C and sections 52 to 55 of chapter 7 of the General Laws or any other general or special law to the contrary, the division of capital asset management and maintenance, using those competitive proposal processes as the division considers necessary or appropriate, in consultation with the department of conservation and recreation, may lease and enter into other agreements with 1 or more bidders, for 1 or more ice-skating rinks and facilities, for terms not to exceed 30 years, for the continued use, operation, maintenance, repair and improvement of the state-owned buildings and facilities, together with the land and appurtenances associated therewith, comprising the following ice skating rinks and facilities under the care and control of the department of conservation and recreation: Veterans Memorial Skating Rink, Arlington; Porazzo Memorial Rink, East Boston district, Boston; Roche Memorial Rink, West Roxbury district, Boston; Simoni Memorial Rink, Cambridge; Allied Veterans Memorial Rink, Everett; Connery Memorial Rink, Lynn; Flynn Memorial Rink, Medford; LoConte Memorial Rink, Medford; Daly Memorial Rink, Newton; Cronin Memorial Rink, Revere; Max Ulin Skating Rink, Milton; Kasabuski Arena, Saugus; Veterans Memorial Rink, Somerville; Shea Memorial Rink, Quincy; Veterans Memorial Rink, Waltham; Connell Memorial Rink and Pool, Weymouth; Representative John G. Asiaf Skating Rink, Brockton; Arthur R. Driscoll Memorial Skating Rink, Fall River; Staff Sergeant Robert Pirelli Veterans Memorial Rink, Franklin; Stephen Hetland Memorial Skating Rink, New Bedford; John A. Armstrong Memorial Skating Rink, Plymouth; Theodore J. Aleixo, Jr. Skating Rink, Taunton; Veterans Memorial Skating Arena, Haverhill; John J. Janas Memorial Skating Rink, Lowell; Henry Graf, Jr., Skating Rink, Newburyport; James E. McVann and Louis F. O'Keefe Memorial Skating Rink, Peabody; Daniel S. Horgan Memorial Skating Rink, Auburn; Gardner Veterans Skating Rink, Gardner; John J. Navin Skating Rink, Marlboro; Honorable Charles J. Buffone Skating Rink, Worcester; Greenfield Area Skating Rink, Greenfield; Henry J. Fitzpatrick Skating Rink, Holyoke; Ray Smead Memorial Skating Rink, Springfield; and Vietnam Veterans Memorial Skating Rink, North Adams.

(b) The lease and other agreements shall be on terms acceptable to the commissioner of capital asset management and maintenance, after consultation with the commissioner of conservation and recreation and, notwithstanding any general or special law to the contrary, shall provide for the lessees to operate, manage, improve, repair and maintain the ice-skating rinks and facilities. Any such lease or other arrangement shall include a description of the required capital improvements and, at a minimum, performance specifications. Any consideration received from the leases or other agreements shall be payable to the department for deposit in the Conservation Trust, established under section 1 of chapter 132A of the General Laws. There shall be an option for renewal or extension of the leases and other agreements not exceeding an additional 5 years. Such renewal or extension shall be at the discretion of the division of capital asset management and maintenance, in consultation with the department of conservation and recreation, in accordance with the original lease terms and conditions or agreement terms and conditions more favorable to the commonwealth. All leases must contain a provision that requires the lessee to carry comprehensive general liability insurance with the commonwealth named as a co-insured, protecting the commonwealth against all personal injury or property damage within the rink or on the land during the term of the lease.

(c) The division of capital asset management and maintenance, in consultation with and on behalf of the department of conservation and recreation, shall solicit proposals through a request for proposals which shall include key contractual terms and conditions to be incorporated into the lease, including but not limited to (1) a comprehensive list of all rinks operated by the responsive bidder in the last four years, (2) prior or current facilities management or experience of the responsive bidder, (3) prior or current skating or hockey management experience of the responsive bidder, (4) reservation policies, (5) proposed reasonable rates that will ensure continued public access, (6) required financial audits, (7) policies to encourage use of the rink by persons of all races and nationalities, (8) safety and security plans, (9) seasonal opening and closing dates, (10) hours of operation, and (11) how the operator will ensure that ice time at the rink shall be allocated to user groups in the following order of priority: general public skating;nonprofit youth groups; school hockey, for-profit youth groups other than non-profit youth groups; and adult organizations or informal groups. Ice time may be allocated at the discretion of the operator, but general public skating shall be booked, in 2-hour contiguous blocks at a minimum of 12 hours per week, with a range of times and days which reasonably allow for public skaters of all ages to participate in some public skating sessions. Every effort shall be made to balance the ice allocation needs of long-established youth organizations and newly formed youth organizations in a manner that provides equal opportunity and equal access for youths of each gender.

The inspector general shall review and approve any request for proposals issued by the division before issuance.

(d) The leases and other agreements authorized in this section shall provide that any benefits to the community and the costs of improvements and repairs made to the property provided by the lessees shall be taken into account as part of the consideration for the lease or other agreements. The lessees or the recipients of the property shall bear the costs considered necessary or appropriate by the commissioner of capital asset management and maintenance for the transactions including, without limitation, costs for legal work, survey, title and the preparation of plans and specifications.

(e) The provisions of any general or special law or rule or regulation relating to the advertising, bidding or award of contracts, to the procurement of services or to the construction and design of improvements shall not be applicable to any selected bidder which is awarded a lease pursuant to this section, except as provided in this section.

SECTION 55. Notwithstanding section 2YYYY of chapter 29, as most recently amended by section 17 of chapter 126 of the acts of 2022, in fiscal year 2022, the secretary may expend from the Substance Use Disorder Federal Reinvestment Trust Fund, without further appropriation: (i) not more than $100,000,000 to expand and support the residential treatment system to treat individuals with a substance use disorder or co-occurring mental health and substance use disorder; (ii) not more than $40,000,000 to expand and support access to medication assisted treatment; (iii) not more than $20,000,000 to expand and support access to recovery treatment support services; and (iv) not more than $50,000,000 to implement and support the American Society of Addiction Medicine assessment and care planning across substance use treatment providers. For the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the fund may incur expenses, and the comptroller shall certify for payment, amounts not to exceed the most recent revenue estimate as certified by the MassHealth director, as reported in the state accounting system. Amounts credited to the fund shall not be subject to further appropriation and money remaining in the fund at the end of the fiscal year shall be available for expenditure in the subsequent fiscal year. No expenditure made from the fund shall cause the fund to be in deficit at any point.

SECTION 56. Notwithstanding the reporting requirements in section 1 of chapter 93 of the acts of 2020, each report required shall occur once weekly beginning July 1, 2022.

SECTION 57. Notwithstanding section 1 of chapter 102 of the acts of 2021, in order to effectuate the use of Transitional Escrow Fund money for certain expenses authorized by said chapter 102, as amended, the secretary of administration and finance shall request in writing the transfer of funds from the Transitional Escrow Fund established in section 16 of chapter 76 of the acts of 2021 to the General Fund in an amount sufficient to reimburse the General Fund for expenses authorized in said chapter 102 and designated to be paid from said Transitional Escrow Fund pursuant to section 81 of said chapter 102, as amended by sections 42 and 43 of this act. The secretary of administration and finance may make more than one such request. Upon receipt of any such request, the comptroller shall transfer said funds from the Transitional Escrow Fund to the General Fund. Said transfer shall be effective as of June 30 of the fiscal year in which the expenses were incurred, provided that the comptroller shall not record an expense in a fiscal year that has been closed.

SECTION 58. Notwithstanding any general or special law to the contrary, the secretary of health and human services shall, not later than September 30, 2022, provide to the comptroller information on the amount of the federal financial participation revenues claimed and received by the commonwealth for eligible expenditures made from the MassHealth Delivery System Reform Trust Fund established in section 2SSSS of chapter 29 of the General Laws for fiscal year 2022 that are attributable to the increase to the federal medical assistance percentage authorized by section 6008 of the federal Families First Coronavirus Response Act, Public Law 116-127. The comptroller shall credit said amount to the General Fund and not the MassHealth Delivery System Reform Trust Fund in fiscal year 2022.

SECTION 59. Notwithstanding any general or special law to the contrary, the secretary of health and human services may expend from the Health Information Technology Trust Fund, as established under section 35RR of chapter 10 of the General Laws, any monies received from the Coalition for Serious Illness Care through Health Resources in Action for the following purposes: (i) to develop, implement and operate a program governing the statewide use of Portable Order for Life Sustaining Treatment (POLST) administered by the department of elder affairs; (ii) to support the transition from the use of the Medical Order for Life Sustaining Treatment (MOLST) program in the department of public health to the POLST program in the department of elder affairs; (iii) to develop, implement and operate a statewide electronic POLST (ePOLST) program administered by the department of elder affairs; and (iv) to provide for any other program purpose related to the transition from MOLST to POLST, or the establishment, maintenance or operation of the POLST or ePOLST programs.

SECTION 60. (a) Notwithstanding any general or special law to the contrary, no later than August 15, 2023, the commissioner of revenue shall certify to the secretary of administration and finance and the chairs of the house and senate committees on ways and means the amount of tax revenue estimated to have been foregone in fiscal year 2023 as a result of tax reductions enacted after August 31, 2022 and before January 3, 2023 and effective for tax years beginning on or after January 1, 2022. Within 10 days of receipt of such certification, the secretary of administration and finance shall direct the comptroller to transfer the lesser of that certified amount or the remaining balance of the Commonwealth Taxpayer Relief Fund, established in section 2ZZZZZ of chapter 29 of the General Laws, from said Commonwealth Taxpayer Relief Fund to the General Fund. Said transfer shall be deemed to be effective June 30, 2023.

(b) Notwithstanding any general or special law to the contrary, no later than August 15, 2024, if there is a remaining balance as of that date in the Commonwealth Taxpayer Relief Fund, established in section 2ZZZZZ of chapter 29 of the General Laws, the commissioner of revenue shall certify to the secretary of administration and finance and the chairs of the house and senate committees on ways and means the amount of tax revenue estimated to have been foregone in fiscal year 2024 as a result of tax reductions enacted in this act. Within 10 days of receipt of such certification, the secretary of administration and finance shall direct that comptroller to transfer the lesser of that certified amount or the remaining balance of said Commonwealth Taxpayer Relief Fund, from said Commonwealth Taxpayer Relief Fund to the General Fund. Said transfer shall be deemed to be effective June 30, 2024.

SECTION 61. Sections [Board of Registration of Sanitarians / CHO 1], [Board of Registration of Sanitarians / CHO 2] and [Board of Registration of Sanitarians / CHO 3] shall take effect upon the execution of the transfer agreement between the department of public health and the division of occupational licensure required pursuant to chapter 39 of the acts of 2021 or January 1, 2023, whichever occurs first.

SECTION 62. The credits authorized in subsection (aa) of section 6 of chapter 62 of the General Laws, as inserted by section 7 of chapter 154 of the acts of 2022, and section 38KK of chapter 63 of the General Laws, as inserted by section 8 of said chapter 154, shall be available for qualified employees who are hired after July 1, 2022 and shall be available for the tax year beginning on January 1, 2023 and for subsequent tax years.

SECTION 63. In calculating the consolidated net surplus for fiscal year 2022 pursuant to section 5C of chapter 29 of the General Laws and any relevant special acts, the comptroller shall exclude from the consolidated net surplus $2,941,499,730, or more or less as necessary to equal the amount by which net state tax revenues exceed allowable state tax revenues for fiscal year 2022 pursuant to section 5 of chapter 62F of the General Laws, as determined by the state auditor. That amount shall be treated as a reserved balance in the General Fund at the close of fiscal year 2022.

SECTION 64. (a) On or before September 30, 2022, the secretary of administration and finance, in consultation with the Massachusetts emergency management agency, shall estimate the amount of federal reimbursements claimed or anticipated to be claimed but not yet received by August 31, 2022, in connection with costs incurred or balances designated in fiscal year 2022 associated with the response to the 2019 novel coronavirus.

(b) On or before September 30, 2022, the secretary of administration and finance, in consultation with the secretary of health and human services, shall estimate the amount of federal reimbursements claimed or anticipated to be claimed but not yet received by August 31, 2022, in connection with costs incurred or balances designated in fiscal year 2022 pursuant to section 9817 of the American Rescue Plan Act of 2021, Public Law 117-2 and any related guidance issued by the federal government.

(c) For the purposes of certifying the amount of the consolidated net surplus in the budgetary funds at the close of fiscal year 2022 pursuant to section 5C of chapter 29 of the General Laws, the comptroller shall record the estimates for each budgetary fund made pursuant to subsections (a) and (b) as statutory receivables in fiscal year 2022.

SECTION 65. (a) On or before September 30, 2022, the secretary of administration and finance shall estimate the amount of revenue anticipated but not yet received by August 31, 2022, which will be credited to the Massachusetts Coronavirus Relief Fund established in section 98 of chapter 124 of the acts of 2020, provided that this estimate shall not exceed $30,000,000.

(b) For the purposes of calculating the ending balance of the Massachusetts Coronavirus Relief Fund for fiscal year 2022, the comptroller shall record the estimates for the Massachusetts Coronavirus Relief Fund as calculated in subsection (a) as statutory receivables in fiscal year 2022.

(c) Prior to the issuance of the fiscal year 2023 Statutory Basis Financial Report, the comptroller shall eliminate any negative balance in the Massachusetts Coronavirus Relief Fund with a transfer from the General Fund.

SECTION 66. 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 Commonwealth of Massachusetts and the Coalition of Public Safety, Unit 5;
2. between the University of Massachusetts and the Massachusetts Society of Professors, Amherst Campus, Unit A50;
3. between the University of Massachusetts and the New England Police Benevolent Association (NEPBA) Local 190, Amherst Campus, Unit A07;
4. between the University of Massachusetts and the MTA/NEA Classified, Boston Campus, Unit B31 & B32;
5. between the University of Massachusetts and the New England Police Benevolent Association (NEPBA) Local 290, Boston Campus, Unit B33; and,
6. between the Commonwealth of Massachusetts, Essex North and South Registries of Deeds and AFSCME Local 653, Council 93, Administrative Unit.

SECTION 67. Sections 11 to 15, inclusive, and sections 22 and 25 of this act shall apply for taxable years beginning on or after January 1, 2023.

SECTION 68. Sections 11 to 15, inclusive, and sections 22 and 25 of this act are hereby repealed.

SECTION 69. Section 68 shall take effect on January 1, 2033.