The Commonwealth of Massachusetts

IN THE YEAR TWO THOUSAND AND TWENTY-SIX

AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2026 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 2026 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 2026, the sums set forth in section 2 are hereby appropriated from the General Fund or the Transitional Escrow Fund established in section 16 of chapter 76 of the acts of 2021, as amended by section 4 of chapter 98 of the acts of 2022, 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, 2026. 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, 2027.

SECTION 2.

DISTRICT ATTORNEYS

Suffolk District Attorney's Office

0340-0100 Suffolk District Attorney...$654,507

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Department of Revenue

1233-1818 Marijuana Social Equity Municipal Payment..$725,000

Marijuana Regulation Fund …100%

Reserves

1599-8910 Sheriffs Reserve..$134,605,398

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

Department of Conservation and Recreation

2800-0501 DCR Seasonals $230,000

2810-0100 State Parks and Recreation...$855,000

2820-2000 Streetlighting $300,000

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

Office of the Secretary

4000-0700 MassHealth Fee for Service Payments... $1,802,124,837

Department of Public Health

4590-0915 Public Health Hospitals... $9,820,526

4590-1503 Maternal and Child Health.. $2,000,000

Department of Mental Health

5042-5000 Child and Adolescent Mental Health Services $250,000

Department of Transitional Assistance

4400-0709 SNAP Error Rate Enhancements.. $7,356,048

EXECUTIVE OFFICE OF VETERANS SERVICES

Massachusetts Veterans' Home at Holyoke

4190-0100 Veterans' Home in Holyoke Administration and Operations...................... $2,475,763

EXECUTIVE OFFICE OF EDUCATION

Office of the Secretary

7010-0005 Department of Elementary and Secondary Education...............................$500,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

Department of State Police

8100-1001 Department of State Police.. $5,350,000

Department of Fire Services

8324-0050 Local Fire Department Projects and Grants.. $1,300,000

Military Division

8700-0001 Military Division...$410,000

8700-1150 National Guard Tuition and Fee Waivers.. $2,500,000

Department of Correction

8900-0001 Department of Correction Facility Operations.................................... $27,699,043

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 or the Transitional Escrow Fund established in section 16 of chapter 76 of the acts of 2021, as amended by section 4 of chapter 98 of the acts of 2022, 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, 2026. Except as otherwise stated, these sums shall be made available through the fiscal year ending June 30, 2027.

OFFICE OF THE ATTORNEY GENERAL

Victim and Witness Assistance Board

0840-2000 For victim services, including, but not limited to, grants for LGBTQIA+, immigrant and culturally specific populations in Massachusetts $13,825,550

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Reserves

1599-0065 For a reserve to support the costs to implement chapter 65 of the acts of 2026 and other operational needs at the cannabis control commission; 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; and provided further, that funds shall be made available through the fiscal year ending June 30, 2028 .... $5,955,000

1599-1725 For a reserve to support interest payments in accordance with the settlement agreement entered into by the commonwealth and the United States Department of Labor on January 17, 2025.. $78,987,169

1599-8925 For a reserve to support costs incurred by the 14 county sheriffs' offices in fiscal year 2025; provided, that not more than $9,917,965 shall be transferred to the Bristol sheriff's office; provided further, that not more than $1,406,407 shall be transferred to the Hampshire sheriff's office; provided further, that not more than $216,102 shall be transferred to the Berkshire sheriff's office; provided further, that not more than $7,177,839 shall be transferred to the Barnstable sheriff's office; provided further, that not more than $2,065,964 shall be transferred to the Dukes County sheriff's office; provided further, that not more than $810,626 shall be transferred to the Essex sheriff's office; provided further, that not more than $5,334,216 shall be transferred to the Franklin sheriff's office; provided further, that not more than $27,098,250 shall be transferred to the Hampden sheriff's office; provided further, that not more than $7,183,830 shall be transferred to Middlesex sheriff's office; provided further, that not more than $16,831,558 shall be transferred to Plymouth sheriff's office; provided further, that not more than $22,252,515 shall be transferred to Suffolk sheriff's office; and provided further, that not more than $9,904,286 shall be transferred to the Worcester sheriff's office $110,199,558

EXECUTIVE OFFICE OF EDUCATION

Department of Early Education and Care

3000-4448 For a reserve to support a reimbursement rate increase for subsidized early education center-based and family child care providers in the fiscal year ending on June 30, 2027 .... $18,500,000

Education and Transportation Fund …100%

SECTION 2C.I. For the purpose of making available in fiscal year 2027 balances of appropriations which otherwise would revert on June 30, 2026, 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 or 2F of chapter 9 of the acts of 2025. However, for items which do not appear in section 2 or 2F 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 or 2F of said chapter 9; provided, however, that for items which do not appear in section 2 or 2F of said chapter 9, the amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in section 2 through 2F 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 9. The sums reappropriated in this section shall be in addition to any amounts available for said purposes.

JUDICIARY

Board of Bar Examiners

0321-0100 Board of Bar Examiners $125,000

Trial Court

0339-1001 Commissioner of Probation $3,581,000

OFFICE OF THE STATE AUDITOR

0710-0000 Office of the State Auditor Administration $1,734,410

OFFICE OF THE CHILD ADVOCATE

0930-0101 Center on Child Wellbeing and Trauma $700,000

OFFICE OF THE VETERAN ADVOCATE

0960-1000 Office of the Veteran Advocate $90,480

CENTER FOR HEALTH INFORMATION AND ANALYSIS

4100-0060 Center for Health Information and Analysis $401,000

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Reserves

1599-4448 Collective Bargaining Contract Costs $19,740,316

Department of Revenue

1233-2401 Chapter 40S Education Payments $764,568

EXECUTIVE OFFICE OF TECHNOLOGY SERVICES AND SECURITY

1790-1700 Core Technology Services and Security $1,686,073

EXCUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

Office of the Secretary

2000-0100 Energy and Environmental Affairs Administration $1,445,520

Department of Public Utilities

2100-5694 Energy Facilities Siting Division $437,415

EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

Office of the Secretary

1599-6903 Chapter 257 and Human Service Reserve $90,000,000

Department of Public Health

4516-1000 State Laboratory and Infectious Disease Control Services $900,000

Department of Mental Health

5011-0100 Department of Mental Health Administration and Operations...................... $500,000

Department of Transitional Assistance

4400-0709 SNAP Error Rate Enhancements $7,593,752

EXECUTIVE OFFICE OF VETERANS' SERVICES

Veterans' Services

1410-0010 Veterans' Services Administration and Operations $1,045,000

1410-0630 Agawam and Winchendon Veterans' Cemeteries.................................... $102,210

MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

1596-2401 Federal Matching Funds $15,900,000

1596-2406 Regional Transit Funding and Grants.. $4,344,812

EXECUTIVE OFFICE OF HOUSING AND LIVABLE COMMUNITIES

7004-0102 Homeless Individual Shelters $1,200,000

EXECUTIVE OFFICE OF EDUCATION

Department of Early Education and Care

3000-1000 Department of Early Education and Care.. $4,500,000

3000-1020 Quality Improvement $122,015

3000-7066 EEC Provider Higher Education Opportunities....................................... $683,796

Department of Elementary and Secondary Education

7010-0005 Department of Elementary and Secondary Education $119,004

7035-0001 Career and Technical Education Program $601,671

1596-2422 School Meals $4,186,359

Department of Higher Education

1596-2425 DHE Endowment Match $1,000,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

Department of State Police

8100-0515 New State Police Class $10,000,000

Department of Fire Services

8324-0000 Department of Fire Services Administration $300,000

SECTION 2C.II. For the purpose of making available in fiscal year 2027 balances of retained revenue and intragovernmental chargeback authorizations which otherwise would revert on June 30, 2026, 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 sections 2 through 2F of chapter 9 of the acts of 2025. However, for items which do not appear in sections 2 through 2F of said chapter 9, the amounts in this section are re-authorized for the purposes of and subject to the conditions stated for the corresponding item in sections 2 through 2F 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 sections 2 through 2F of the general appropriation act; however, for items which do not appear in sections 2 through 2F of the general appropriation act, the amounts in this section are re-authorized from the fund or funds designated for the corresponding item in sections 2 through 2F 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 OF VETERANS SERVICES

Veterans Services

1410-0018 Agawam and Winchendon Cemeteries Retained Revenue............................ $550,000

EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT

Office of the Secretary

7002-0018 Chargeback for Economic Development IT Costs $2,000,000

EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

Department of Correction

8900-0021 Chargeback for Prison Industries and Farm Program................................$635,000

SECTION 3. Section 178C of chapter 6 of the General Laws is hereby amended by striking out the words "or indecent assault and battery on a child who has attained the age of 14 but is under the age of 18 by a mandated reporter under section 23A1/2 of said chapter 265", as appearing in section 4 of chapter 137 of the acts of 2026, and inserting in place thereof the following words:- , or under the age of 22 if the individual is a school age child with a disability as defined in section 1 of said chapter 71B or resides in a group care facility licensed by the department of early education and care under section 6 of said chapter 15D or in the care and custody of the department of youth services or indecent assault and battery on a child who has attained the age of 14 but is under the age of 18, individuals under the age of 22 who receive services from the department of developmental services, or under the age of 22 if the individual is a school age child with a disability as defined in section 1 of said chapter 71B or resides in a group care facility licensed by the department of early education and care under section 6 of said chapter 15D, or in the care and custody of the department of youth services, by a mandated reporter under section 23A1/2 of said chapter 265.

SECTION 4. Section 1 of chapter 7C of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting after the definition of "Energy conservation projects" the following 2 definitions:-

"Job order", an agreed-upon, fixed-price order issued to a contractor pursuant to a job order contract, for the contractor's performance of a specific maintenance, repair, alteration or conversion project consisting solely of tasks, materials and equipment selected from those specified and priced in said job order contract.

"Job order contract", a contract for the performance of maintenance, repair, alteration or conversion projects; provided that, the contract: (i) shall be limited to a specified term; (ii) specifications shall consist of technical descriptions of various tasks, materials and equipment at stated unit prices and shall not specify the specific projects to be performed by the contractor; (iii) shall contain a fixed contractor's mark-up over the unit prices stated in the specifications and (iv) shall provide that the awarding authority may enter into fixed price job orders with the contractor for the performance of specific projects, consisting solely of combinations of the tasks, materials and equipment specified in the contract, at the unit prices specified therein plus the contractor's mark-up.

SECTION 5. Said chapter 7C, as so appearing, is hereby further amended by adding the following section:-

Section 74. (a) Notwithstanding section 46, section 44A of chapter 149, section 39M of chapter 30 or any other general or special law to the contrary, the commissioner may establish a program for the use of job order contracts by the division of capital asset management and maintenance with respect to properties for which the division is responsible.

(b) The commissioner may procure contracts for services related to the creation and use of job order contracts including, but not limited to, the creation of task descriptions, specifications and unit prices for use in job order contracts and agency training and other services related to such contracts.

(c) The commissioner may procure job order contracts for use by the division of capital asset management and maintenance. Job order contracts shall be limited to job orders estimated to cost not more than $250,000 each and shall be procured through the procedures specified in section 39M of chapter 30; except that: (i) the amount of the bid deposit shall be $5,000; (ii) contractors who are awarded job orders under any job order contract shall be certified by the division of capital asset management and maintenance for the category of work specified in the contract; and (iii) if authorized by the job order contract, the amounts of surety bonds required by the contract may be satisfied with respect to each particular job order before the commencement of any work under that job order. The schedule of rates of wages shall be established by the director of labor standards for each particular job order before the commencement of any work under that job order.

The commissioner shall award a job order contract to the eligible and responsible bidder who offers the lowest mark-up over the base unit prices specified in the contract specifications. Job order contracts shall have a maximum term of 3 years.

(d) Within 30 days of issuing a job order, the commissioner shall place a notice in the central register, which shall include, but not be limited to (i) a description of the work under the job order; (ii) the price quote for the job order; and (iii) the contractor awarded the job order.

(e) Annually, not later than June 30, the commissioner shall prepare a report on the projects utilizing job order contracts through the program and submit the report to the clerks of the house of representatives and senate and the joint committee on state administration and regulatory oversight. The report shall include, but not be limited to, an analysis of the cost effectiveness of job order contracting, an accounting of compliance with applicable prevailing wage and access and opportunity requirements and any other public benefits resulting from job order contracts through the program.

SECTION 6. Section 3 of chapter 23I, as appearing in the 2024 Official Edition, is hereby amended by striking out, in lines 17 and 18, the words “a chief executive officer of a Massachusetts-based life sciences corporation that is”.

SECTION 7. Chapter 29 of the General Laws is hereby amended by inserting after section 2NNNNNN the following section:-

Section 2*OOOOOO*. There shall be established and set up on the books of the commonwealth a separate fund known as the Health Care Stabilization Fund. The fund shall be credited with: (i) appropriations or other money authorized or transferred by the general court and specifically designated to be credited to the fund; (ii) funds from public and private sources, including, but not limited to gifts, grants and donations and (iii) any interest earned on such money. Amounts credited to the fund shall be subject to appropriation, and be expended to mitigate disruptions in the commonwealth's health care system including, but not limited to, those disruptions caused by federal policies changes. Money remaining in the fund at the end of a fiscal year shall not revert to the General Fund. The fund shall not be subject to section 5C.

SECTION 8. Section 7 of chapter 32 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting, in line 148, after the word "officer", the following words:- or a correction officer or correctional program officer.

SECTION 9. Chapter 33 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by adding the following section:-

Section 140. There shall be a Massachusetts National Guard museum in the city of Salem, the birthplace of the national guard pursuant to section 60 of chapter 2; provided, that said museum shall be the official military museum for the commonwealth.

SECTION 10. Section 90 of chapter 62C of the General Laws, as inserted by section 13 of chapter 101 of the acts of 2026, is hereby amended by inserting after the word "income," the first time it appears, the following words:- pursuant to said chapter 62.

SECTION 11. Said section 90 of said chapter 62C, as so appearing, is hereby further amended by inserting after the figure "62," the second time it appears, the following words:- , gross income pursuant to section 1 of said chapter 63, net income pursuant to section 1 of said chapter 63.

SECTION 12. Section 1 of chapter 63 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting after the word "commonwealth", in line 113, the following words:- ; provided, however, that: (i) for purposes of applying section 1400Z-2 of the Code, "qualified opportunity zone" shall mean an area located entirely within the commonwealth that is designated as a qualified opportunity zone under said section 1400Z-2; and (ii) any individual Code amendments as referenced in section 90 of chapter 62C shall have no force or effect.

SECTION 13. Said section 1 of said chapter 63, as so appearing, is hereby further amended by inserting after the word "year", in line 173, the following words:- ; provided, however, that any individual amendments to the Code as referenced in section 90 of chapter 62C shall have no force or effect.

SECTION 14. Said section 1 of said chapter 63, as so appearing, is hereby further amended by striking out, in lines 205 to 207, inclusive, the words "or (g) the deductions allowed by sections 245A, 250 and 965(c) of the Code" and inserting in place thereof the following words:-

(g) the deductions allowed by sections 245A, 250, and 965(c) of the Code;

(h) the deductions allowed by section 70302(f) of Pub. L. 119-21; or

(i) the deductions allowed by section 174A of the Code; provided, however, that any research or experimental expenditures paid or incurred may be deducted as permitted under section 174 of the Internal Revenue Code as in effect on July 3, 2025.

SECTION 15. Said section 1 of said chapter 63, as amended by section 14, is hereby further amended by striking out "(g) the deductions allowed by sections 245A, 250, and 965(c) of the Code; (h) the deductions allowed by section 70302(f) of Pub. L. 119-21; or (i) the deductions allowed by section 174A of the Code; provided, however, that any research or experimental expenditures paid or incurred may be deducted as permitted under section 174 of the Internal Revenue Code as in effect on July 3, 2025" and inserting in place thereof the following words:-

(g) the deductions allowed by sections 245A, 250, and 965(c) of the Code; or

(h) the deductions allowed by section 70302(f) of Pub. L. 119-21

SECTION 16. Subsection (b) of section 4 of chapter 70 of the General Laws, as appearing in section 64 of chapter 137 of the acts of 2026, is hereby amended by inserting after the word "Officials" the following words:- ; the president of the Massachusetts Teachers Association.

SECTION 17. Section 1 of chapter 94I of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out the definition of "Debilitating medical condition" and inserting in place thereof the following definition:-

"Debilitating medical condition", cancer, glaucoma, positive status for human immunodeficiency virus, acquired immune deficiency syndrome, hepatitis C, amyotrophic lateral sclerosis, Crohn's disease, Parkinson's disease, multiple sclerosis, post-traumatic stress disorder, a medical condition that produces chronic pain, and other conditions as determined in writing by a registered qualifying patient's registered healthcare professional.

SECTION 18. Section 2 of said chapter 94I of the General Laws, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a)(1) The commission shall operate a medical use of marijuana program, which shall permit a qualifying patient with a debilitating medical condition to obtain a written or electronic certification from a healthcare professional with whom the patient has a bona fide healthcare professional-patient relationship to purchase medical use marijuana from a medical marijuana treatment center. Upon issuance of a written certification from a healthcare professional, the commission shall issue a registration card to the qualifying patient. A medical marijuana treatment center may sell medical use marijuana to a card holder.

(2) Notwithstanding paragraph (1), the commission may issue a medical registration card to a veteran receiving their health care at a federal Veterans Administration facility who provides official documentation from the Veterans Administration indicating a diagnosis of a debilitating medical condition, without the need for a written or electronic certification from a healthcare professional.

SECTION 19. Section 4(a1/2) of chapter 94G of the General Laws, as most recently amended by section 24 of chapter 65 of the acts of 2026, is hereby further amended by striking out subsections (xxxix) and (xl) and replacing them with the following 3 subsections:-

(xxxix) equivalency and conversion standards for marijuana products pursuant to subsection (a) of section 7, provided; however, that such standards shall consider potency and form;

(xl) criteria for determining whether a person or entity has direct or indirect control over a license pursuant to subsection (b) of section 16; and

(xli) procedures and criteria for issuing a medical registration card to a veteran under section 2(a)(2) of chapter 94I.

SECTION 20. Section 10AA of chapter 118E of the General Laws, as appearing in section 72 of chapter 137 of the acts of 2026, is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c) The division and its contracted health insurers, health plans, health maintenance organizations, behavioral health management firms and third party administrators under contract to a Medicaid managed care organization, accountable care organization or primary care clinician plan shall not refuse, reject or deny a prescription for any covered HIV prevention drug on the basis of the type of health care provider issuing the prescription for an HIV prevention drug or the venue or practice setting of the health care provider issuing the prescription; provided, however, that the health care provider shall be licensed to prescribe medications; provided, further, that nothing in this subsection shall be construed to prohibit the division or any entity described in this subsection from requiring that the prescribing health care provider be enrolled with the division, including as an ordering, referring, or prescribing provider, or otherwise meet applicable federal and state enrollment and screening requirements, to the extent necessary to comply with federal law and secure federal financial participation.

SECTION 21. Section 12E of chapter 138 of the General Laws, as appearing in chapter 213 of the acts of 2026, is hereby amended by striking out the words ", whether all alcoholic or wines and malt only,".

SECTION 22. The second paragraph of subsection (b) of said section 12E of said chapter 138, as so appearing, is hereby further amended by striking out the word "said".

SECTION 23. Section 14A of said chapter 138, as so appearing, is hereby amended by striking out the words ", whether all alcoholic or wines or malt only,".

SECTION 24. Said section 14A of said chapter 138, as so appearing, is hereby further amended by striking out the second paragraph of subsection (b) of section 14A, as so appearing, and inserting in place thereof the following paragraph:-

A temporary license shall describe the premises to which the license applies and shall be granted only for premises that are the principal place of business or headquarters of the applicant or a location owned or leased by the applicant from which the applicant regularly conducts business and which is legally zoned to allow such sales or which are the premises of a licensed establishment. A temporary license shall be valid for not more than 20 total days in a calendar year and a holder of a temporary license shall not be granted more than 5 such temporary licenses in a calendar year. A holder of a temporary license under this subsection may conduct such auctions during the period for which such license was granted on any day and at any time permitted under section 12 and may exercise such license rights on non-consecutive days during such period.

SECTION 25. The second paragraph of subsection (d) of said section 14A of said chapter 138, as so appearing, is hereby amended by striking out the word "said".

SECTION 26. Subsection (d) of said section 14A of said chapter 138 is hereby further amended by striking out the words "licenses to alcoholic beverages", as appearing in chapter 213 of the acts of 2026, and inserting in place thereof the following words:- licenses to sell alcoholic beverages.

SECTION 27. Chapter 140 of the General Laws is hereby amended by adding the following section:-

Section 207. (a) This section may be cited as “An Act Relative to Closing the Great Divide between Ticket Prices and Affordability” or “The Great Divide Act.”

(b) For purposes of this section, the following words shall have the following meanings unless the context clearly requires otherwise:

“Entertainer”, an individual, group or entity that performs at a live event.

“Live event”, a musical performance, sporting event, theatrical production, comedy show or other entertainment event performed in person to an in-person audience in an arena, concert venue or other fixed location including, but not limited to, an event licensed under sections 181 and 182 or chapter 128A; provided, however, that “live event” shall not include: (i) the broadcast or transmission of such an entertainment event attended exclusively via television, internet or other remote means; or (ii) in-person attendance at an entertainment event that consists of entertainment, whether live or recorded, that is observed by an audience solely via broadcast or transmission or by the playing of a recording, including, but not limited to, a showing of a film in a movie theater.

“Speculative ticket”, a ticket to a live event that is not in the actual or constructive possession of a ticket business at the time of listing, sale or advertisement, including but not limited to tickets not owned by the ticket business or under contract to be transferred to the ticket business at the time of sale.

“Ticket business”, a person or entity engaged in the business of selling, reselling or facilitating a mechanism for parties to participate in the sale or resale of any ticket to a live event.

(c) A ticket business shall not sell or resell, offer for sale or resale, or market or advertise for sale or resale a speculative ticket. This subsection shall not be construed to limit the sale of tickets for contingent future events, such as playoff games, or upgrade opportunities offered by venues or teams.

(d) A ticket business shall not resell, offer to resell, or market or advertise the resale of any ticket for a price greater than 110 per cent of the price of the original ticket; provided, however, that this subsection shall not apply to: (i) tickets for sporting events; or (ii) tickets under a written contract with the ticket issuer allowing for the resale of tickets at a price greater than 110 per cent of the price of the original ticket. Whenever applicable under this subsection, a ticket business shall disclose to consumers that the resale price of the ticket is limited to 110 per cent of the price of the original ticket.

(e) A ticket business shall not charge more than 10 per cent of the listed price of the ticket for the service of listing for resale or providing a marketplace for the resale of a ticket.

(f) A ticket business shall neither state nor imply that their exchange, website or reselling platform is affiliated with or endorsed by a venue, team or entertainer, including by using such words as 'official' in promotional materials, social media promotions, search engine optimization, paid advertising, or website addresses, unless the ticket business has the express written consent of the venue, team or entertainer.

(g) If a ticket business provides information about the number or percentage of available tickets for a given event, the information shall not mislead customers about the availability of tickets for sale by the ticket business or on the platforms of other ticket businesses.

(h) The office of consumer affairs and business regulation may promulgate regulations to implement this section.

(i) The attorney general may bring an action pursuant to section 4 of chapter 93A against a ticket business or otherwise to remedy violations of this section and for other relief that may be appropriate.

SECTION 28. Section 32 of chapter 9 of the General Laws, as appearing in the 2024 Official Edition, is hereby repealed.

SECTION 29. Section 27 of chapter 23 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out, in lines 6 to 9, the words "subsection (c) of section 32 of chapter 9 and provided to the executive office of labor and workforce development by the state secretary pursuant to subsection (b) of said section 32 of said chapter 9" and inserting in place thereof the following words:- section 105E of chapter 149.

SECTION 30. Subsection (a) of section 105E of chapter 149 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out the definition of "Covered employer" and inserting in place thereof the following definition:-

“Covered employer”, an employer with not less than 100 employees in the commonwealth at any time during the prior calendar year.

SECTION 31. Said subsection (a) of said section 105E of said chapter 149, as so appearing, is hereby further amended by inserting after the word “category”, in line 13, the following words:- , or in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

SECTION 32. Said subsection (a) of said section 105E of said chapter 149, as so appearing, is hereby further amended by inserting after the word “category”, in line 19, the following words:- , or in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

SECTION 33. Said subsection (a) of said section 105E of said chapter 149, as so appearing, is hereby further amended by inserting after the word “category”, in line 24, the following words:- , or in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

SECTION 34. Said subsection (a) of said section 105E of said chapter 149, as so appearing, is hereby further amended by inserting after the word “category”, in line 29, the following words:- , or in a similar format issued by the executive office of labor and workforce development containing the same workforce demographic and pay data categorized by race, ethnicity, sex and job category.

SECTION 35. Said subsection (a) of said section 105E of said chapter 149, as so appearing, is hereby further amended by striking out the definition of “State secretary”.

SECTION 36. Subsection (b) of said section 105E of said chapter 149, as so appearing, is hereby amended by striking out, in lines 38 and 43, each time it appears, the word “federal”.

SECTION 37. Said subsection (b) of said section 105E of said chapter 149, as so appearing, is hereby amended by striking out the words “state secretary” each time they appear, and inserting in place thereof, in each instance, the following words:- executive office of labor and workforce development.

SECTION 38. Said subsection (b) of said section 105E of said chapter 149, as so appearing, is hereby further amended by striking out the words “pursuant to section 32 of chapter 9” each time they appear.

SECTION 39. Said section 105E of said chapter 149, as so appearing, is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c)(1) The executive office of labor and workforce development shall accept wage data reports filed by covered employers subject to the filing requirements of an EEO-1 data report, EEO-3 data report, EEO-4 data report or EEO-5 data report through the least restrictive means available, including, but not limited to, web portals, email submissions or paper forms.

(2) The executive office of labor and workforce development may establish a web portal, sample email submission or paper form to facilitate the submission of the wage data reports by covered employers.

SECTION 40. Clause (1) of subsection (d) of section 1.24 of chapter 156D of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out the words “of the articles of correction” and inserting in place thereof following words:- on which the articles of correction were filed.

SECTION 41. Section 1.26 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 5 and 6, the words “after the return of the document to” and inserting in place thereof the following words:- after the secretary of state has given the notice required by subsection (c) of section 1.25 in.

SECTION 42. The definition of “Authorized shares” in subsection (a) of section 1.40 of said chapter 156D, as so appearing, is hereby amended by inserting after the word “classes”, in line 8, the following words:- and series.

SECTION 43. The definition of “Distribution” in said subsection (a) of said section 1.40 of said chapter 156D, as so appearing, is hereby amended by inserting after the words “benefit of”, in line 23, the following words:- any or all of.

SECTION 44. The definition of “Nonfiling entity” in said subsection (a) of said section 1.40 of said chapter 156D, as so appearing, is hereby amended by striking out the words “filed organizational document”, in line 71, and inserting in place thereof the following words:- public organic document.

SECTION 45. The definition of “Principal office” in said subsection (a) of said section 1.40 of said chapter 156D, as so appearing, is hereby amended by inserting after the words “annual report”, in line 98, the following words:- or a subsequent statement of change under section 5.02.

SECTION 46. The definition of "Secretary" in said subsection (a) of said section 1.40 of said chapter 156D, as so appearing, is hereby amended by striking out the words "appointed under chapter 156B unless the corporation has also appointed a 'secretary' or the context otherwise requires", in lines 123 to 125, and inserting in place thereof the following words:- unless the corporation has appointed another person as "clerk" to perform the functions of "secretary".

SECTION 47. Said subsection (a) of said section 1.40 of said chapter 156D, as so appearing, is hereby amended by striking out the definition of "Public corporation" and inserting in place thereof the following definition:-

"Public corporation," any corporation to which this chapter applies, and which has shares with voting power registered under the Securities Exchange Act of 1934; provided, that if a corporation is subject to subsection (b) of section 8.06 at the time it ceases to have any shares with voting power so registered, such corporation shall nonetheless be deemed to be a public corporation for a period of twelve months following the time it ceased to have such shares registered.

SECTION 48. Said subsection (a) of said section 1.40 of said chapter 156D, as so appearing, is hereby amended by striking out the definition of "Record date" and inserting in place thereof the following definition:-

"Record date," the date established under part 6 or part 7 hereof on which a corporation determines the identity of its shareholders for purposes of this chapter.

SECTION 49. Said subsection (a) of said section 1.40 of said chapter 156D, as so appearing, is hereby amended by inserting the following new definition:-

"Voting power," the current power to vote in the election of directors.

SECTION 50. Subsection (e) of section 1.41 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 40 and 41, the words "shown in its most recent annual report".

SECTION 51. Chapter 156D of the General Laws is hereby amended by inserting the following new sections:-

Section 1.51. DEFINITIONS

As used in sections 1.51 through 1.58, the following words shall have the following meanings, unless the context requires otherwise:

"Corporate action," any action taken by or on behalf of the corporation, including any action taken by the incorporator, the board of directors, a committee of the board of directors, an officer or agent of the corporation or the shareholders.

"Date of the defective corporate action," the date (or the approximate date, if the exact date is unknown) the defective corporate action was purported to have been taken.

"Defective corporate action," (i) any corporate action purportedly taken that is, and at the time such corporate action was purportedly taken would have been, within the power of the corporation, but is void or voidable due to a failure of authorization, and (ii) an overissue.

"Failure of authorization," the failure to authorize, approve or otherwise effect a corporate action in compliance with the provisions of this chapter, the articles of organization or bylaws, a corporate resolution or any plan or agreement to which the corporation is a party, if and to the extent such failure would render such corporate action void or voidable.

"Overissue," the purported issuance of:

(i) shares of a class or series in excess of the number of shares of a class or series the corporation has the power to issue under section 6.01 at the time of such issuance; or

(ii) shares of any class or series that is not then authorized for issuance by the articles of organization.

"Putative shares," the shares of any class or series (including shares issued upon exercise of rights, options, warrants or other securities convertible into shares of the corporation, or interests with respect to such shares) that were created or issued as a result of a defective corporate action, that (i) but for any failure of authorization would constitute valid shares, or (ii) cannot be determined by the board of directors to be valid shares.

"Valid shares," the shares of any class or series that have been duly authorized and validly issued in accordance with this chapter, including as a result of ratification or validation under sections 1.51 through 1.58.

"Validation effective time" with respect to any defective corporate action ratified under sections 1.51 through 1.58 means the later of:

(i) the time at which the ratification of the defective corporate action is approved by the shareholders, or if approval of shareholders is not required, the time at which the notice required by section 1.55 becomes effective in accordance with section 1.41; and

(ii) the time at which any articles of validation filed in accordance with section 1.57 become effective.

The validation effective time shall not be affected by the filing or pendency of a judicial proceeding under section 1.58 or otherwise, unless otherwise ordered by the court.

Section 1.52. DEFECTIVE CORPORATE ACTIONS

(a) A defective corporate action shall not be void or voidable if ratified in accordance with section 1.53 or validated in accordance with section 1.58.

(b) Ratification under section 1.53 or validation under section 1.58 shall not be deemed to be the exclusive means of ratifying or validating any defective corporate action, and the absence or failure of ratification in accordance with sections 1.51 through 1.58 shall not, of itself, affect the validity or effectiveness of any corporate action properly ratified under common law or otherwise, nor shall it create a presumption that any such corporate action is or was a defective corporate action or void or voidable.

(c) In the case of an overissue, putative shares shall be valid shares effective as of the date originally issued or purportedly issued upon:

(1) the effectiveness under sections 1.51 through 1.58 and under part 10 of an amendment to the articles of organization authorizing, designating or creating such shares; or

(2) the effectiveness of any other corporate action under sections 1.51 through 1.58 ratifying the authorization, designation or creation of such shares.

Section 1.53. RATIFICATION OF DEFECTIVE CORPORATE ACTIONS

(a) To ratify a defective corporate action under this section (other than the ratification of an election of the initial board of directors under subsection (b)), the board of directors shall take action ratifying the action in accordance with section 1.54, stating:

(1) the defective corporate action to be ratified and, if the defective corporate action involved the issuance of putative shares, the number and type of putative shares purportedly issued;

(2) the date of the defective corporate action;

(3) the nature of the failure of authorization with respect to the defective corporate action to be ratified; and

(4) that the board of directors approves the ratification of the defective corporate action.

(b) In the event that a defective corporate action to be ratified relates to the organizational meeting of the incorporators or of the initial board of directors of the corporation under subsection (a) of section 2.05, a majority of the persons who, at the time of the ratification, are exercising the powers of directors may take an action stating:

(1) the name of the person or persons who first took action in the name of the corporation as the incorporators or the initial board of directors of the corporation;

(2) the earlier of the date on which such persons first took such action or purported to have taken such action; and

(3) that the ratification of such action is approved.

(c) If any provision of this chapter, the articles of organization or bylaws, any corporate resolution or any plan or agreement to which the corporation is a party in effect at the time action under subsection (a) is taken requires shareholder approval or would have required shareholder approval at the date of the occurrence of the defective corporate action, the ratification of the defective corporate action approved in the action taken by the directors under subsection (a) shall be submitted to the shareholders for approval in accordance with section 1.54.

(d) Unless otherwise provided in the action taken by the board of directors under subsection (a), after the action by the board of directors has been taken and, if required, approved by the shareholders, the board of directors may abandon the ratification at any time before the validation effective time without further action of the shareholders.

Section 1.54. ACTION ON RATIFICATION

(a) The quorum and voting requirements applicable to a ratifying action by the board of directors under subsection (a) of section 1.53 shall be the quorum and voting requirements applicable to the corporate action proposed to be ratified at the time such ratifying action is taken.

(b) If the ratification of the defective corporate action requires approval by the shareholders under subsection (c) of section 1.53, and if the approval is to be given at a meeting, the corporation shall notify each holder of valid and putative shares, regardless of whether entitled to vote, as of the record date for notice of the meeting and as of the date of the occurrence of defective corporate action, provided that notice shall not be required to be given to holders of valid or putative shares whose identities or addresses for notice cannot be determined from the records of the corporation. The notice must state that the purpose, or one of the purposes, of the meeting, is to consider ratification of a defective corporate action and must be accompanied by (i) either a copy of the action taken by the board of directors in accordance with subsection (a) of section 1.53 or the information required by paragraphs (1) through (4) of subsection (a) of section 1.53, and (ii) a statement that any claim that the ratification of such defective corporate action and any putative shares issued as a result of such defective corporate action should not be effective, or should be effective only on certain conditions, shall be brought within 120 days from the applicable validation effective time.

(c) Except as provided in subsection (d) with respect to the voting requirements to ratify the election of a director, the quorum and voting requirements applicable to the approval by the shareholders required by subsection (c) of section 1.53 shall be the quorum and voting requirements applicable to the corporate action proposed to be ratified at the time of such shareholder approval.

(d) The approval by shareholders to ratify the election of a director requires that the votes cast within the voting group favoring such ratification exceed the votes cast opposing such ratification of the election at a meeting at which a quorum is present.

(e) Putative shares on the record date for determining the shareholders entitled to vote on any matter submitted to shareholders under subsection (c) of section 1.53 (and without giving effect to any ratification of putative shares that becomes effective as a result of such vote) shall neither be entitled to vote nor counted for quorum purposes in any vote to approve the ratification of any defective corporate action.

(f) If the approval under this section of putative shares would result in an overissue, in addition to the approval required by section 1.53, approval of an amendment to the articles of organization under part 10 to increase the number of shares of an authorized class or series or to authorize the creation of a class or series of shares so there would be no overissue shall also be required.

Section 1.55. NOTICE REQUIREMENTS

(a) Unless shareholder approval is required under subsection (c) of section 1.53, prompt notice of an action taken under section 1.53 shall be given to each holder of valid and putative shares, regardless of whether entitled to vote, as of (i) the date of such action by the board of directors and (ii) the date of the defective corporate action ratified, provided that notice shall not be required to be given to holders of valid and putative shares whose identities or addresses for notice cannot be determined from the records of the corporation.

(b) The notice must contain (i) either a copy of the action taken by the board of directors in accordance with subsection (a) or subsection (b) of section 1.53 or the information required by paragraphs (1) through (4) of subsection (a) of section 1.53 or paragraphs (1) through (3) of subsection (b) of section 1.53, as applicable, and (ii) a statement that any claim that the ratification of the defective corporate action and any putative shares issued as a result of such defective corporate action should not be effective, or should be effective only on certain conditions, shall be brought within 120 days from the applicable validation effective time.

(c) No notice under this section is required with respect to any action required to be submitted to shareholders for approval under subsection (c) of section 1.53 if notice is given in accordance with subsection (b) of section 1.54.

(d) A notice required by this section may be given in any manner permitted by section 1.41 and, for any corporation subject to the reporting requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, may be given by means of a filing or furnishing of such notice with the United States Securities and Exchange Commission.

Section 1.56. EFFECT OF RATIFICATION

From and after the validation effective time, and without regard to the 120-day period during which a claim may be brought under section 1.58:

(a) Each defective corporate action ratified in accordance with section 1.53 shall not be void or voidable as a result of the failure of authorization identified in the action taken under section subsection (a) or subsection (b) of section 1.53 and shall be deemed a valid corporate action effective as of the date of the defective corporate action;

(b) The issuance of each putative share or fraction of a putative share purportedly issued pursuant to a defective corporate action identified in the action taken under section 1.53 shall not be void or voidable, and each such putative share or fraction of a putative share shall be deemed to be an identical share or fraction of a valid share as of the time it was purportedly issued; and

(c) Any corporate action taken subsequent to the defective corporate action ratified in accordance with sections 1.51 through 1.58 in reliance on such defective corporate action having been validly effected and any subsequent defective corporate action resulting directly or indirectly from such original defective corporate action shall be valid as of the time taken.

Section 1.57. FILINGS

(a) If the defective corporate action ratified under sections 1.51 through 1.58 would have required under any other section of this chapter a filing in accordance with this chapter, then, regardless of whether a filing was previously made in respect of such defective corporate action and in lieu of a filing otherwise required by this chapter, the corporation shall file articles of validation in accordance with this section, and such articles of validation shall serve to amend or substitute for any other filing with respect to such defective corporate action required by this chapter.

(b) The articles of validation must set forth:

(1) the defective corporate action that is the subject of the articles of validation (including, in the case of any defective corporate action involving the issuance of putative shares, the number and type of putative shares issued and the date or dates upon which such putative shares were purported to have been issued);

(2) the date of the defective corporate action;

(3) the nature of the failure of authorization in respect of the defective corporate action;

(4) a statement that the defective corporate action was ratified in accordance with section 1.53, including the date on which the board of directors ratified such defective corporate action and the date, if any, on which the shareholders approved the ratification of such defective corporate action; and

(5) the information required by subsection (c).

(c) The articles of validation must also contain the following information:

(1) if a filing was previously made in respect of the defective corporate action and no changes to such filing are required to give effect to the ratification of such defective corporate action in accordance with section 1.53, the articles of validation must set forth (i) the name, title and filing date of the filing previously made and any articles of correction to that filing and (ii) a statement that a copy of the filing previously made, together with any articles of correction to that filing, is attached as an exhibit to the articles of validation;

(2) if a filing was previously made in respect of the defective corporate action and such filing requires any change to give effect to the ratification of such defective corporate action in accordance with section 1.53, the articles of validation must set forth (i) the name, title and filing

date of the filing previously made and any articles of correction to that filing and (ii) a statement that a filing containing all of the information required to be included under the applicable section or sections of this chapter to give effect to such defective corporate action is attached as an exhibit to the articles of validation, and (iii) the date and time that such filing is deemed to have become effective; or

(3) if a filing was not previously made in respect of the defective corporate action and the defective corporate action ratified under section 1.53 would have required a filing under any other section of this chapter, the articles of validation must set forth (i) a statement that a filing containing all of the information required to be included under the applicable section or sections of this chapter to give effect to such defective corporate action is attached as an exhibit to the articles of validation, and (ii) the date and time that such filing is deemed to have become effective.

Section 1.58. JUDICIAL PROCEEDINGS REGARDING VALIDITY OF CORPORATE ACTIONS

(a) Upon application by the corporation, any successor entity to the corporation, a director of the corporation, any shareholder or any beneficial owner of shares of the corporation, including any such shareholder or beneficial owner as of the date of the defective corporate action ratified under section 1.53, or any other person claiming to be substantially and adversely affected by a ratification under section 1.53, the superior court located in the county set forth in section 14.31 may:

(1) determine the validity and effectiveness of any corporate action or defective corporate action;

(2) determine the validity and effectiveness of any ratification under section 1.53;

(3) determine the validity of any putative shares; and

(4) modify or waive any of the procedures specified in section 1.53 or section 1.54 to ratify a defective corporate action.

(b) In connection with an action under this section, the court may make such findings or orders, and take into account any factors or considerations, regarding such matters as it deems proper under the circumstances.

(c) Service of process of the application under subsection (a) on the corporation may be made in any manner provided by statute of this state or by rule of the applicable court for service on the corporation, and no other party need be joined in order for the court to adjudicate the matter. In an action filed by the corporation, the court may require notice of the action be provided to other persons specified by the court and permit such other persons to intervene in the action.

(d) Notwithstanding any other provision of this section or otherwise under applicable law, any action asserting that the ratification of any defective corporate action and any putative shares issued as a result of such defective corporate action should not be effective, or should be effective only on certain conditions, shall be brought within 120 days of the validation effective time.

SECTION 52. Subclause (iii) of clause (1) of subsection (b) of section 2.02 of chapter 156D of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out, in line 15, the words “or any class thereof”.

SECTION 53. Subclause (iv) of said clause (1) of said subsection (b) of said section 2.02 of said chapter 156D, as so appearing, is hereby amended by inserting after the words “or classes”, in line 16, the following words:- or series.

SECTION 54. Subclause 3 of said subsection (b) of said section 2.02 of said chapter 156D, as so appearing, is hereby further amended by striking out, in line 26, the word “and”.

SECTION 55. Said subsection (b) of said section 2.02 of said chapter 156D, as so appearing, is hereby further amended by striking out clause (4) and inserting in place thereof the following 3 clauses:-

(4) a provision eliminating or limiting the personal liability of a director to the corporation or its shareholders for monetary damages for breach of fiduciary duty as a director notwithstanding any provision of law imposing such liability; but the provision shall not eliminate or limit the liability of a director (i) for any breach of the director’s duty of loyalty to the corporation or its shareholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) for improper distributions under section 6.40, or (iv) for any transaction from which the director derived an improper personal benefit;

(5) a provision eliminating or limiting the personal liability of an officer to the shareholders for monetary damages in a claim by a shareholder, except a claim in the right of the corporation, for breach of fiduciary duty as an officer notwithstanding any provision of law imposing such liability; but the provision shall not eliminate or limit the liability of a director (i) for any breach of the officer’s duty of loyalty to the corporation or its shareholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or (iii) any transaction from which the officer derived an improper personal benefit; and

(6) a provision limiting or eliminating any duty of a director or any other person to offer the corporation the right to have or participate in any, or one or more classes or categories of, business opportunities, before the pursuit or taking of the opportunity by the director or other person; provided that any application of such a provision to an officer or a related person of that officer (i) also requires approval by the board of directors and (ii) may be limited by the authorizing action of the board.

SECTION 56. Said section 2.02 of said chapter 156D, as so appearing, is hereby further amended by adding the following 2 subsections:-

(e) For purposes of clause (5) of subsection (b), unless the articles of organization otherwise provide, “officer” means an individual appointed or elected in accordance with section 8.40 as (i) president, chief executive officer, chief operating officer, chief financial officer, chief legal officer, secretary, controller, treasurer or chief accounting officer of the corporation; and (ii) any officer of the corporation designated by action of the board of directors as an “officer” for purposes of clause (5) of subsection (b). The board of directors may from time to time by action determine that one or more of the officers designated in accordance with subclause (ii) of subsection (e) shall no longer be an “officer” for purposes of clause (5) of subsection (b), but no such action shall be effective as to any such officer, or any act or omission of any such officer, prior to the adoption of such action.

(f) The authority provided by clauses (4) and (5) of subsection (b)and, unless the articles of organization otherwise provide, a provision of the articles of organization adopted pursuant to clauses (4) and (5) of subsection (b) shall not limit the authority of a corporation to exculpate a director, officer or other person to the extent otherwise permissible as a matter of law.

SECTION 57. Section 2.05 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 6 and 11, each time it appears, the word “by-laws” and inserting in place thereof the following word:- bylaws.

SECTION 58. Clause (2) of subsection (a) of section 2.05 of said chapter 156D, as so appearing, is hereby amended by striking out the words “the initial directors named in the articles of organization” and inserting in place thereof the following words:- the directors, president, treasurer and secretary named in the articles of organization shall be the initial directors, president, treasurer and secretary and the initial directors.

SECTION 59. Said clause (2) of said subsection (a) of said section 2.05 of said chapter 156D, as so appearing, is hereby further amended by striking out the words “shall be elected” and inserting in place thereof the following words:- may be elected to replace the initial president, treasurer and secretary.

SECTION 60. Subsection (c) of said section 2.05 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 20, the word “and” and inserting in place thereof the following word:- or.

SECTION 61. Chapter 156D of the General Laws is hereby amended by striking out section 2.07 and inserting in place thereof the following section:-

Section 2.07. EMERGENCY BYLAWS

(a) Unless the articles of organization provide otherwise, the bylaws may contain provisions to be effective only during an emergency. Such provisions may only be adopted in advance of an emergency. The emergency bylaws may contain all provisions necessary for managing the corporation during the emergency, including:

(1) procedures for calling a meeting of the board of directors;

(2) quorum requirements for the meeting; and

(3) designation of additional or substitute directors.

(b) All provisions of the regular bylaws not inconsistent with the emergency bylaws remain effective during the emergency.

(c) Corporate action taken in good faith in accordance with the emergency bylaws:

(1) binds the corporation; and

(2) may not be used to impose liability as a result of any such action on a director, officer, employee or agent of the corporation.

(d) An emergency exists for purposes of this section if a quorum of the board of directors cannot readily be assembled because of some catastrophic event.

SECTION 62. Chapter 156D of the General Laws is hereby amended by inserting after section 2.07 the following new section:-

Section 2.08. FORUM SELECTION PROVISIONS

(a) The articles of organization or the bylaws may require that any or all internal corporate claims shall be brought exclusively in any specified court or courts of the commonwealth and, if so specified, in any additional courts in the commonwealth or in any other jurisdictions with which the corporation has a reasonable relationship.

(b) A provision of the articles of organization or bylaws adopted under subsection (a) shall not have the effect of conferring jurisdiction on any court or over any person or claim, and shall not apply if none of the courts specified by such provision has the requisite personal and subject matter jurisdiction. If the court or courts of the commonwealth specified in a provision adopted under subsection (a) do not have the requisite personal and subject matter jurisdiction and another court of the commonwealth does have such jurisdiction, then the internal corporate claim may be brought in such other court of the commonwealth, notwithstanding that such other court of the commonwealth is not specified in such provision, and in any other court specified in such provision that has the requisite jurisdiction.

(c) No provision of the articles of organization or the bylaws may prohibit bringing an internal corporate claim in the courts of the commonwealth or require such claims to be determined by arbitration.

(d) “Internal corporate claim” means, for the purposes of this section, (i) any claim that is based upon a violation of a duty under the laws of this state by a current or former director, officer or shareholder in such capacity; (ii) any derivative proceeding brought on behalf of the corporation; (iii) any action asserting a claim arising pursuant to any provision of this chapter or the articles of organization or bylaws, or (iv) any action asserting a claim governed by the internal affairs doctrine that is not included in (i) through (iii) above.

SECTION 63. Clause (6) of subsection (a) of section 3.02 of chapter 156D of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out the words “any other entity” and inserting in place thereof the following words:- any other domestic business corporation, any domestic nonprofit corporation, any foreign business or nonprofit corporation or any other entity.

SECTION 64. Clause (12) of said subsection (a) of said section 3.02 of said chapter 156D, as so appearing, is hereby amended by striking out the words “any other corporation or entity” and inserting in place thereof the following words:- any other domestic business corporation, domestic nonprofit corporation, foreign business or nonprofit corporation or any other entity.

SECTION 65. Subsection (b) of said section 3.02 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 57 and 60, each time it appears, the word “stock” and inserting in place thereof the following word:- shares.

SECTION 66. Chapter 156D of the General Laws is hereby amended by striking out section 3.03 and inserting in place thereof the following section:-

Section 3.03. EMERGENCY POWERS

(a) During an emergency, unless emergency bylaws provide otherwise:

(1) notice of a meeting of the board of directors need be given only to those directors whom it is practicable to reach and may be given in any practicable manner; and

(2) one or more officers of the corporation present at a meeting of the board of directors may be deemed to be directors for the meeting, in order of rank and within the same rank in order of seniority, to the extent necessary to achieve a quorum.

(b) During an emergency, unless emergency bylaws provide otherwise, the board of directors may postpone a meeting of shareholders for which notice has been given or authorize shareholders to participate in a meeting by any means of remote communication that conforms with section 7.08. The corporation shall give notice to shareholders, by such means and with such shorter advance notice as are reasonable in the circumstances, of any such postponement, including any new date, time, or place, and describe any means of remote communication to be used.

(c) Corporate action taken in good faith under this section during an emergency to further the business and affairs of the corporation:

(1) binds the corporation; and

(2) may not be used to impose liability as a result of any such action on a director, officer, employee or agent of the corporation.

(d) An emergency exists for purposes of subsection (a) if a quorum of the board of directors cannot readily be assembled because of some catastrophic event, and for purposes of subsection (b) if, because of some catastrophic event, it is impracticable to convene a meeting of shareholders in accordance with this chapter or the bylaws or as specified in a notice for the meeting previously given.

SECTION 67. Subsection (a) of section 4.01 of said chapter 156D, as so appearing, is hereby amended by striking out paragraph (1) and inserting in place thereof the following paragraph:-

(1) shall contain the word “corporation,” “incorporated,” “company,” or “limited” or the abbreviation “corp.,” “inc.,” “co.,” or “ltd.,” or words or abbreviations of like import in another language; and

SECTION 68. Chapter 156D of the General Laws is hereby amended by striking out section 5.01 and inserting in place thereof the following section:-

Section 5.01. REGISTERED OFFICE AND REGISTERED AGENT

Each corporation shall continuously maintain in the commonwealth:

(1) a registered office that may, but need not, be the same as any of its places of business;
and

(2) a registered agent, who may be:

(i) an individual, who resides in the commonwealth and whose business office is identical with the registered office;

(ii) a domestic business corporation, domestic nonprofit corporation, domestic limited liability company, domestic limited partnership or domestic limited liability partnership whose business office is identical with the registered office; or

(iii) a foreign corporation, foreign nonprofit corporation, foreign limited liability company, foreign limited partnership or foreign limited liability partnership authorized to transact business in the commonwealth whose business office is identical with the registered office.

SECTION 69. Subsection (a) of section 6.01 of chapter 156D of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out the second sentence and inserting in place thereof the following 2 sentences:- The articles of organization also shall, before the issuance of any shares of a class or series, prescribe the number of authorized shares of the class or series and its distinguishing designation, preferences, limitations and relative rights. All shares of a class or series must have a distinguishing designation and preferences, limitations and relative rights that are identical with those of other shares of the same class or series.

SECTION 70. Subsection (d) of section 6.02 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 42, the word "recision" and inserting in place thereof the following word:- rescission.

SECTION 71. Section 6.23 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (b) and inserting in place thereof the following subsection:-
(b) Shares of 1 class or series shall not be issued as a share dividend in respect of shares of another class or series unless (1) the articles of organization so authorize, (2) the holders of shares entitled to cast a majority of all the votes entitled to be cast by the class or series to be issued approve the issue, or (3) there are no outstanding shares of the class or series to be issued. In addition, shares of a class or series having preference over another class or series with respect to distributions, including dividends and distributions upon the dissolution of the corporation, shall not be issued as a share dividend in respect of shares of such other class or series if there are at the time any outstanding shares of any third class or series as to which the shares then to be issued have a right with respect to distributions which is prior, superior or substantially equal unless (1) the articles of organization so authorize, or (2) the holders of shares entitled to cast a majority of all the votes entitled to be cast by the outstanding shares of such third class or series approve the issue.

SECTION 72. Section 6.30 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-
(a) The shareholders of a corporation shall not have a preemptive right to acquire the corporation's unissued shares except to the extent the articles of organization so provide.

SECTION 73. Subsection (f) of section 6.40 of said chapter 156D, as so appearing, is hereby amended by striking out the words "subordinated by agreement" and inserting in place thereof the following words:- the indebtedness is expressly made subordinate.

SECTION 74. Subsection (f) of section 6.41 of said chapter 156D, as so appearing, is hereby amended by striking out clauses (2) and (3) and inserting in place thereof the following 2 clauses:-

(2) in the case of a distribution in liquidation by a corporation in dissolution under part 14, the later of (i) the date on which the effect of the challenged distribution would have been measured under subsection (e) or subsection (g) of section 6.40 if it had not been a distribution in liquidation and (ii) 6 months after the end of the 3-year period referred to in subsection (d); or

(3) in the case of a distribution in liquidation by a corporation not in dissolution under part 14, as described in the second clause of the last sentence of subsection (h) of section 6.40, 3 years after the date on which the effect of the challenged distribution would have been measured under subsection (e) or subsection (g) of section 6.40 if it had not been a distribution in liquidation.

SECTION 75. Section 7.04 of said chapter 156D, as so appearing, is hereby amended by striking out the words "consent of the required number of shareholders" and inserting in place thereof the following words:- consent of shareholders having the required number of votes.

SECTION 76. Said section 7.04 of said chapter 156D, as so appearing, is hereby further amended by striking out subsection (d) and inserting in place thereof the following 2 subsections:-

(d) If: (1) this chapter requires that notice of a proposed action be given to nonvoting shareholders and the action is to be taken by written consent of the voting shareholders, or (2) action is taken by less than unanimous written consent of the voting shareholders, then the corporation shall give its nonvoting shareholders or its non-consenting voting shareholders, as the case may be, written notice of the action not more than 7 days after written consents sufficient to take the action have been delivered to the corporation. The notice must reasonably describe the action taken and contain or be accompanied by the same material that, under any provision of this chapter, would have been required to be sent to nonvoting shareholders or to voting shareholders, as the case may be, in a notice of a meeting at which the proposed action would have been submitted to the shareholders for action.

(e) The notice requirements in subsection (d) shall not delay the effectiveness of actions taken by written consent, and a failure to comply with such notice requirements shall not invalidate actions taken by written consent, provided that this subsection shall not be deemed to limit judicial power to fashion any appropriate remedy in favor of a shareholder adversely affected by a failure to give such notice within the required time period.

SECTION 77. Subsection (c) of section 7.07 of said chapter 156D, as so appearing, is hereby amended by striking out the words "the date fixed for the original meeting" and inserting in place thereof the following words:- the record date fixed for the original meeting.

SECTION 78. Paragraph (2) of section 7.08 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 16 and 24, each time it appears, the word “stockholder” and inserting in its place thereof the following word:- shareholder.

SECTION 79. Section 7.27 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (b) and inserting in place thereof the following subsection:-
(b) If any provision of this chapter requires the affirmative vote of more than a majority of all the votes entitled to be cast on a matter by any voting group, the articles of organization may provide that action may be taken by the affirmative vote of a lesser proportion than this chapter specifies, but not less than a majority of all the votes entitled to be cast on the matter by the voting group.

SECTION 80. Section 7.44 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) A derivative proceeding shall be dismissed by the court on motion by the corporation if the court finds that either: (1) 1 of the groups specified in clause (1) of subsection (b), clause (2) of subsection (b) or subsection (f) has determined in good faith after conducting a reasonable inquiry upon which its conclusions are based that the maintenance of the derivative proceeding is not in the best interests of the corporation; or (2) shareholders specified in clause (3) of subsection (b) have determined that the maintenance of the derivative proceeding is not in the best interests of the corporation.

SECTION 81. Subsection (b) of said section 7.44 of said chapter 156D, as so appearing, is hereby amended by striking out clause (3) and inserting in place thereof the following clause:-

(3) the affirmative vote of a majority of all the votes entitled to be cast on the matter at a meeting at which a quorum exists, not including votes cast by holders of shares owned by or voted under the control of a shareholder or related person who has or had a beneficial financial interest in the act or omission complained of or other interest therein that would reasonably be expected to exert an influence on that shareholder's or related person's judgment if called upon to vote in the determination, with shares entitled to cast a majority of all the votes entitled to be cast on the matter and entitled to be counted under this clause (3) constituting a quorum for the purpose of this clause.

SECTION 82. Said section 7.44 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (e) and inserting in place thereof the following subsection:-

(e) If a majority of the board of directors does not consist of independent directors at the time the determination by independent directors is made, the corporation shall have the burden of proving that the requirements of subsection (a) have been met and that the determination that maintenance of the derivative proceeding is not in the best interests of the corporation was reasonable and principled. If a majority of the board of directors consists of independent directors at the time the determination by independent directors is made or if the determination is made by shareholders pursuant to clause (3) of subsection (b) or by a panel appointed pursuant to subsection (f), the plaintiff shall have the burden of proving that the requirements of subsection (a) have not been met.

SECTION 83. Subsection (b) of section 8.06 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 40, the word “stock” and inserting in place thereof the following word:- shares.

SECTION 84. Clause (1) of subsection (c) of said section 8.06 of said chapter 156D, as so appearing, is hereby amended by striking out the words “unless the board of directors of the public corporation, or the shareholders of the corporation by a vote of two-thirds of each class of stock outstanding at a meeting duly called for the purpose of the vote, shall adopt a vote providing that the corporation elects to be exempt from the provisions of subsection (b)” and inserting in place thereof the following words:- unless (i) the board of directors of the public corporation shall have elected to be exempt from the provisions of subsection (b), or (ii) holders of shares of each class or series of the corporation that has voting power, voting as separate voting groups if required by the articles of organization, at a meeting duly called for the purpose, shall have so elected by vote of two-thirds of all the votes entitled to be cast by the voting group.

SECTION 85. Said clause (1) of said subsection (c) of said section 8.06 of said chapter 156D, as so appearing, is hereby further amended by inserting after the first sentence the following sentence:- A vote by which the corporation elected to be exempt from the provisions of subsection (b) of section 50A of chapter 156B shall constitute such a vote.

SECTION 86. Clause (2) of said subsection (c) of said section 8.06 of said chapter 156D, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- In the event that any public corporation shall have so elected by a vote of shareholders pursuant to clause (1) of this subsection, the public corporation may at any time thereafter, by a vote or votes cast by holders of two-thirds of all shares having voting power that would satisfy the requirements of clause (1) if it were applicable, elect to be subject to the provisions of subsection (b).

SECTION 87. Subsection (d) of said section 8.06 of said chapter 156D, as so appearing, is hereby amended by striking out the words “a majority of the shares outstanding and entitled to vote in the election of directors” and inserting in place thereof the following words:- holders of shares with voting power casting a majority of all the votes entitled to be cast by such holders, voting as a single group.

SECTION 88. Section 8.10 of said chapter 156D, as so appearing, is hereby amended by striking out the word "by-laws" and inserting in place thereof the following word:- bylaws.

SECTION 89. Chapter 156D of the General Laws is hereby amended by striking out section 8.21 and inserting in place thereof the following section:-

Section 8.21. ACTION WITHOUT MEETING

(a) Unless the articles of organization or bylaws provide that action required or permitted by this chapter to be taken by the directors may be taken only at a meeting, the action may be taken without a meeting if each director signs a consent describing the action to be taken and it is delivered to the corporation or as the corporation directs for inclusion in the corporate records.

(b) Action taken under this section is effective when one or more consents signed by all the directors are delivered as provided in subsection (a), unless the consent specifies a different effective date.

(c) A consent complying with this section has the effect of a meeting vote and may be described as such in any document.

SECTION 90. Section 8.25 of chapter 156D of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out subsection (e) and inserting in place thereof the following subsection:-

(e) A committee may not, however:

(1) authorize distributions, including any purchase, redemption or other acquisition of shares, unless made according to a formula or method prescribed by the board of directors;

(2) adopt or submit to shareholders action that this chapter requires be approved by shareholders;

(3) change the number of the board of directors, remove directors from office or fill vacancies on the board of directors;

(4) amend articles of organization pursuant to section 10.02; or

(5) adopt, amend or repeal bylaws.

SECTION 91. Section 8.31 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (d) and inserting in place thereof the following subsection:-

(d) For purposes of clause (2) of subsection (a), a conflict of interest transaction is authorized, approved, or ratified if at a meeting at which a quorum exists it receives the affirmative vote of a majority of all the votes entitled to be cast on the matter and counted under this subsection. The votes of shares owned by or voted under the control of a director who has a direct or indirect interest in the transaction, and of shares owned by or voted under the control of an entity described in clause (1) of subsection (b), may not be counted in a vote of shareholders to determine whether to authorize, approve, or ratify a conflict of interest transaction under clause (2) of subsection (a). The vote of those shares, however, is counted in determining whether the transaction is approved under other sections of this chapter. Shares entitled to cast a majority of all the votes entitled to be counted in a vote under this subsection constitute a quorum for the purpose of this section.

SECTION 92. Section 8.32 of said chapter 156D, as so appearing, is hereby amended by striking out the words “the obligation of a director of, the corporation” and inserting in place thereof the following words:- the obligation of, a director of the corporation.

SECTION 93. Section 8.45 of said chapter 156D, as so appearing, is hereby amended by striking out the words “the clerk or an assistant clerk” and inserting in place thereof the following words:- the secretary or an assistant secretary.

SECTION 94. Subclause (i) of clause (1) of subsection (c) of section 8.53 of said chapter 156D, as so appearing, is hereby amended by striking out the words “by the vote” and inserting in place thereof the following words:- by such a vote.

SECTION 95. Subclause (ii) of clause (3) of subsection (a) of section 8.54 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 19 and 20, the words “sections 8.51 or 8.51” and inserting in place thereof the following words:- section 8.51.

SECTION 96. Subsection (b) of section 8.58 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 21 and 22, the word “incorporation” and inserting in place thereof the following word:- organization.

SECTION 97. Said subsection (b) of said section 8.58 of said chapter 156D, as so appearing, is hereby further amended by striking out, in line 25, the figure “3” and inserting in place thereof the following figure:- 4.

SECTION 98. Section 9.21 of said chapter 156D, as so appearing, is hereby amended by striking out paragraph (5) and inserting in place thereof the following paragraph:-

(5) Unless (1) a greater percentage vote is required by the articles of organization, pursuant to subsection (a) of section 7.27, by the bylaws, pursuant to section 10.21, or by the board of directors, acting pursuant to paragraph (3) of this section, or (2) the articles provide for a lesser percentage vote, in accordance with subsection (b) of section 7.27, approval of the plan of domestication requires (i) the affirmative vote of two-thirds of all the votes entitled generally to be cast on the plan by the articles of organization and, in addition, (ii) the affirmative vote of two-

thirds of all the votes entitled to be cast by any voting group entitled to vote separately on the plan by this chapter, by the articles, by the bylaws, or by action of the board of directors pursuant to paragraph (3) of this section.

SECTION 99. Paragraph (6) of said section 9.21 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 33, the word "are" and inserting in place thereof the following word:- is.

SECTION 100. Section 9.31 of said chapter 156D, as so appearing, is hereby amended by striking out paragraph (5) and inserting in place thereof the following paragraph:-

(5) Unless (1) a greater percentage vote is required by the articles of organization, pursuant to subsection (a) of section 7.27, by the bylaws, pursuant to section 10.21, or by the board of directors, acting pursuant to paragraph (3) of this section, or (2) the articles provide for a lesser percentage vote, in accordance with subsection (b) of section 7.27, then approval of the plan of nonprofit conversion requires (i) the affirmative vote of two-thirds of all the votes entitled generally to be cast on the plan by the articles of organization, and, in addition, (ii) the affirmative vote of two-thirds of all the votes entitled to be cast by any voting group entitled to vote separately on the plan by this chapter, by the articles, by the bylaws, or by action of the board of directors pursuant to paragraph (3) of this section.

SECTION 101. Paragraph (4) of section 9.52 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 17, the word "organizational" and inserting in place thereof the following word:- organic.

SECTION 102. Said section 9.52 of said chapter 156D, as so appearing, is hereby further amended by striking out paragraph (5) and inserting in place thereof the following paragraph:-

(5) Unless (i) a greater percentage vote is required by the articles of organization, pursuant to subsection (a) of section 7.27, by the bylaws, pursuant to section 10.21, or by the board of directors, acting pursuant to paragraph (3) of this section, or (ii) the articles provide for a lesser percentage vote, in accordance with subsection (b) of section 7.27, approval of the plan of entity conversion requires (A) the affirmative vote of two-thirds of all the votes entitled generally to be cast on the plan by the articles of organization and, in addition, (B) the affirmative vote of two-thirds of all the votes entitled to be cast by any voting group entitled to vote separately on the plan by this chapter, by the articles, by the bylaws, or by action of the board of directors pursuant to paragraph (3) of this section.

SECTION 103. Paragraph (6) of section 9.52 of said chapter 156D, as so appearing, is hereby amended by striking out clause (i) and inserting in place thereof the following clause:-

(i) would have a right to vote as a separate voting group on a provision in the plan that, if contained in a proposed amendment to the articles of organization, would require action by separate voting groups under section 10.04; provided, however, that receipt of interests in another entity in exchange for shares pursuant to a plan of conversion shall not entitle holders of the exchanged class or series to vote as a separate voting group based solely on the ground that they were receiving interests in a different issuer; or.

SECTION 104. Paragraph (3) of subsection (b) of section 9.53 of said chapter 156D is hereby amended by striking out, in line 35, the words "section 2.02 subsection (b) of" and inserting in place thereof the following words:- subsection (b) of section 2.02.

SECTION 105. Paragraph (5) of subsection (a) of section 9.55 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 19 and 20, each time it appears, the word "organizational" and inserting in place thereof the following word:- organic.

SECTION 106. Section 10.03 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (e) and inserting in place thereof the following subsection:-

(e) Unless (1) a greater percentage vote is required by the articles of organization, pursuant to subsection (a) of section 7.27, by the bylaws, pursuant to section 10.21, or by the board of directors, acting pursuant to subsection (c) of this section, or (2) the articles provide for a lesser percentage vote, in accordance with subsection (b) of section 7.27, approval of the amendment requires: (1) except as otherwise provided in clause (2), (i) the affirmative vote of two-thirds of all the votes entitled generally to be cast on the amendment by the articles of organization and, in addition, (ii) the affirmative vote of two-thirds of all the votes entitled to be cast by any voting group entitled to vote separately on the amendment by this chapter, by the articles, by the bylaws, or by action of the board of directors pursuant to subsection (c) of this section, or (2) if the amendment relates solely to (A) an increase or reduction in the corporation's capital stock of any class or series then authorized, (B) a change in its authorized shares into a different number of shares or the exchange thereof pro rata for a different number of shares of the same class or series, or (C) a change of its corporate name, the required vote shall be a majority rather than two-thirds, except that, if the vote of a separate voting group is required under section 10.04, the required vote of that voting group shall remain two-thirds. If the amendment to the articles of organization changes a quorum or voting requirement for action by the shareholders, approval by the shareholders shall satisfy not only the quorum and voting requirement then applicable for amendment of the articles but also the particular quorum or voting requirement being changed.

SECTION 107. Subsection (a) of section 10.04 of said chapter 156D, as so appearing, is hereby amended by striking out the words "The holders of the outstanding shares of a class or of a series of a class" and inserting in place thereof the following words:- Subject to Section 10.05, if the corporation has more than one class or series of shares outstanding, the holders of the outstanding shares of a class or series.

SECTION 108. Section 10.21 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c) Any initial bylaw adopted by the incorporators or board of directors, and any bylaw subsequently adopted or amended by the shareholders, that provides for (i) a greater or lesser quorum requirement for shareholders than is provided by this chapter or (ii) a greater voting requirement for shareholders (or for more voting groups of shareholders) than is provided by this chapter may not be amended or repealed by the board of directors unless the bylaw otherwise provides.

SECTION 109. Section 11.01 of said chapter 156D, as so appearing, is hereby amended by inserting after the word "part", in line 2, the following words:- , the following words have the following meanings, unless the context requires otherwise.

SECTION 110. Said section 11.01 of said chapter 156D, as so appearing, is hereby further amended by striking out the definition of "Interests" and inserting in place thereof the following definition:-

"Interest," includes any form of membership in a domestic or foreign nonprofit corporation.

SECTION 111. The definition of '"Party to a merger" or "party to a share exchange"' in said section 11.01 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 9, the word "merger" and inserting in place thereof the following word:- merge.

SECTION 112. Section 11.02 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 3, the words "other entity" and inserting in place thereof the following words:- a domestic or foreign other entity.

SECTION 113. Said section 11.02 of said chapter 156D, as so appearing, is hereby further amended by striking out, in lines 10, 35 to 36, 39 and 42, each time they appear, the word "organizational" and inserting in place thereof the following word:- organic.

SECTION 114. Subsection (b) of said section 11.02 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 12, the words "law under which a domestic other entity is organized" and inserting in place thereof the following words:- organic law applicable to a domestic other entity.

SECTION 115. Clause (1) of said subsection (b) of said section 11.02 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 18 and 19, the words “filed organizational” and inserting in place thereof the following word:- organic.

SECTION 116. Clause (2) of subsection (a) of section 11.03 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 12, the words “other entity” and inserting in place thereof the following words:- by a domestic or foreign other entity.

SECTION 117. Subsection (b) of said section 11.03 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 16, the words “law under which a domestic other entity is organized” and inserting in place thereof the following words:- organic law applicable to a domestic other entity.

SECTION 118. Clause (1) of said subsection (b) of said section 11.03 of said chapter 156D, as so appearing, is hereby amended by striking, in lines 27 and 28, out the words “filed organizational document” and inserting in place thereof the following word:- organic.

SECTION 119. Subsection (c) of said section 11.03 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 34, the words “domestic or”.

SECTION 120. Said section 11.03 of said chapter 156D, as so appearing, is hereby further amended by striking out, in lines 40 to 41 and 55, each time they appear, the words “organizational documents” and inserting in place thereof the following word:- organic.

SECTION 121. Said section 11.03 of said chapter 156D, as so appearing, is hereby further amended by striking out subsection (e).

SECTION 122. Clause (4) of section 11.04 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 21 to 22 and 25 to 26, each time it appears, the word “organizational” and inserting in place thereof the following word:- organic.

SECTION 123. Said section 11.04 of said chapter 156D, as so appearing, is hereby further amended but striking out clauses (5) through (8), inclusive, and inserting in place thereof the following 4 clauses:-

(5) Unless (i) a greater percentage vote is required by the articles of organization, pursuant to subsection (a) of section 7.27, by the bylaws, pursuant to section 10.21, or by the board of directors, acting pursuant to clause (3) of this section, or (ii) the articles provide for a lesser percentage vote, in accordance with subsection (b) of section 7.27, approval of the plan of merger

or share exchange requires (A) the affirmative vote of two-thirds of all the votes entitled generally to be cast on the plan by the articles of organization and, in addition, (B) the affirmative vote of two-thirds of all the votes entitled to be cast by any voting group entitled to vote separately on the plan by this chapter, by the articles, by the bylaws, or by action of the board of directors pursuant to clause (3) of this section.

(6) Except as otherwise expressly provided in the articles of organization, voting by a class or series of shares as a separate voting group is required on a plan of merger or share exchange if the plan contains a provision that, if contained in a proposed amendment to articles of organization, would entitle such class or series to vote as a separate voting group on the proposed amendment under section 10.04; provided however, that (i) receipt of shares of a class or series of shares in exchange for shares pursuant to a plan of merger or share exchange involving each outstanding class and series shall not entitle holders of the exchanged class or series to vote as a separate voting group based solely on the grounds that they are receiving shares of a different issuer or that clauses (1) or (5) of subsection (a) of section 10.04 would apply if the change were contained in a proposed amendment to the articles of organization, and (ii) if the proposed provision would, as an amendment, entitle 2 or more classes or series of shares to vote separately but would affect those classes or series in the same or a substantially similar way, the shares of all such classes or series shall, unless the articles of organization provide otherwise, vote together as a single voting group on the plan.

(7) Unless the articles of organization otherwise provide, approval by the corporation's shareholders of a plan of merger or share exchange is not required if:

(i) the corporation will survive the merger or is the acquiring corporation in a share exchange;

(ii) except for amendments permitted by section 10.05, its articles of organization will not be changed;

(iii) each shareholder of the corporation whose shares were outstanding immediately before the effective date of the merger or share exchange will hold the same number of shares, with identical preferences, limitations and relative rights, immediately after the effective date of change; and

(iv) in the case of a plan of merger, the shares of any class or series of shares of such corporation to be issued or delivered pursuant to the plan of merger (including any shares issuable upon conversion of convertible securities or exercise of rights issued or delivered pursuant to the plan of merger) does not exceed 20 per cent of the shares of such corporation of the same class or series outstanding immediately before the effective date of the merger.

(8) If as a result of a merger or share exchange 1 or more shareholders of a domestic corporation would become subject to owner liability for the debts, obligations or liabilities of any

other person or entity, approval of the plan of merger or share exchange shall require the execution, by each such shareholder, of a separate written consent to become subject to such owner liability.

SECTION 124. Section 11.05 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) A domestic parent corporation that owns shares of a domestic or foreign subsidiary corporation, and a foreign parent corporation that owns shares of a domestic subsidiary corporation, in each case that carry at least 90 per cent of the voting power of each class and series of the outstanding shares of the subsidiary that have voting power, may merge the subsidiary into itself or into another such subsidiary, or merge itself into the subsidiary, without the approval of the board of directors or shareholders of the subsidiary unless the laws of the foreign jurisdiction or jurisdictions under which the parent or the subsidiary is organized or the articles of organization of any of the corporations otherwise provide.

SECTION 125. Clause (5) of subsection (a) of section 11.06 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 30, the word “organizational” and inserting in place thereof the following word:- organic.

SECTION 126. Subsection (c) of said section 11.06 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 35, 36 and 41, each time they appear, the words “or share exchange”.

SECTION 127. Subsection (a) of section 11.07 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 16 and 18, each time they appear, the word “organizational” and inserting in place thereof the following word:- organic.

SECTION 128. Subsection (b) of section 11.08 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 17, the word “with” and inserting in place thereof the following word:- by.

SECTION 129. Subsection (a) of section 12.01 of said chapter 156D, as so appearing, is hereby amended by striking out clause (3) and inserting in place thereof the following clause:-

(3) transfer any or all of its assets to one or more domestic or foreign business corporations or domestic or foreign other entities all of the shares or interests of which are owned, directly or indirectly, by the corporation; or

SECTION 130. Section 12.02 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (e) and inserting in place thereof the following subsection:-

(e) Unless (1) a greater percentage vote is required by the articles of organization, pursuant to subsection (a) of section 7.27, by the bylaws, pursuant to section 10.21, or by the board of directors, acting pursuant to subsection (b) of this section, or (2) the articles provide for a lesser percentage vote, in accordance with subsection (b) of section 7.27, approval of the transaction requires (i) the affirmative vote of two-thirds of all the votes entitled generally to be cast on the matter by the articles of organization and, in addition, (ii) the affirmative vote of two-thirds of all the votes entitled to be cast by any voting group entitled to vote separately on the matter by the articles, by the bylaws, or by action of the board of directors pursuant to subsection (b) of this section.

SECTION 131. Section 13.01 of said chapter 156D, as so appearing, is hereby amended by striking out the definition of "Marketable securities" and inserting in place thereof the following definition:-

"Marketable securities",

(a) securities held of record by, or by financial intermediaries or depositories on behalf of, at least 1,000 persons, which are

(1) listed on a national securities exchange; or

(2) listed on a regional securities exchange or traded in an interdealer quotation or other trading system and are of a class or series that has at least 250,000 shares outstanding with a market value of at least $5,000,000, excluding in each case shares owned by officers, directors and affiliates; or

(b) securities issued by an open end management investment company registered under the Investment Company Act of 1940 that may be redeemed at the option of the holder at net asset value.

SECTION 132. Section 13.02 of said chapter 156D, as so appearing, is hereby amended by striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

(a) A shareholder is entitled to appraisal rights, and to obtain payment of the fair value of his shares, in the event of any of the following corporate or other actions:

(1) consummation of a plan of merger to which the corporation is a party if shareholder approval is required for the merger by section 11.04 or the articles of organization or if the corporation is a subsidiary and the merger is governed by section 11.05, unless, in either case, (A) all shareholders are to receive only cash for their shares in amounts proportionate to what they would receive upon a dissolution of the corporation or, in the case of shareholders already holding marketable securities in the merging corporation, only marketable securities of the surviving corporation, marketable securities of the parent in the case of a merger with a subsidiary and/or cash and (B) no director, officer or controlling shareholder has a direct or indirect material financial interest in the merger other than (i) in such person's capacity as a shareholder of the corporation, (ii) in such person's capacity as a director, officer, employee or consultant of either the merging

or the surviving corporation or of any affiliate of the surviving corporation if such person's financial interest is pursuant to bona fide arrangements with either corporation or any such affiliate, or (iii) in any other capacity provided that the shareholder does not own shares entitled to cast more than 5 per cent of all votes entitled to be cast by holders of all classes and series of shares either generally or on the plan of merger;

(2) consummation of a plan of share exchange in which the shareholder's shares are included unless (A) both the shareholder's existing shares and the shares, obligations or other securities to be acquired by the shareholder are marketable securities; and (B) no director, officer or controlling shareholder has a direct or indirect material financial interest in the share exchange other than (i) in such person's capacity as a shareholder of the corporation whose shares are to be exchanged, (ii) in such person's capacity as a director, officer, employee or consultant of either the corporation whose shares are to be exchanged or the acquiring corporation or of any affiliate of the acquiring corporation if such person's financial interest is pursuant to bona fide arrangements with either corporation or any such affiliate, or (iii) in any other capacity provided that the shareholder does not own shares entitled to cast more than 5 per cent of all votes entitled to be cast by holders of all classes and series of shares to be exchanged pursuant to the plan of share exchange;

(3) consummation of a disposition of property pursuant to section 12.02 or a disposition of all, or substantially all, of the property of a corporation in dissolution, unless:

(i) the shareholder's shares are then redeemable by the corporation at a price not greater than the cash to be received in exchange for the shareholder's shares;

(ii) the disposition is pursuant to court order; or

(iii) in the case of a disposition of all, or substantially all, of the property of the corporation subject to section 12.02, approval of shareholders for the disposition is conditioned upon the dissolution of the corporation and the distribution in cash or, if the shareholder's shares are marketable securities, in marketable securities and/or cash, of substantially all of its net assets, in excess of a reasonable amount reserved to meet unknown claims under section 14.07, to the shareholders in accordance with their respective interests within one year after the disposition and no director, officer or controlling shareholder has a direct or indirect material financial interest in the disposition other than (i) in such person's capacity as a shareholder of the corporation, (ii) in such person's capacity as a director, officer, employee or consultant of either the corporation or the acquiring corporation or of any affiliate of the acquiring corporation if such person's financial interest is pursuant to bona fide arrangements with either corporation or any such affiliate, or (iii) in any other capacity provided that the shareholder does not own shares entitled to cast more than 5 per cent of all votes entitled to be cast by holders of all classes and series of shares either generally or on the disposition;

(4) an amendment of the articles of organization that materially and adversely affects rights in respect of a shareholder's shares because it:

(i) creates, alters or abolishes the stated rights or preferences of the shares with respect to distributions or to dissolution, including making non-cumulative in whole or in part a dividend theretofore stated as cumulative;

(ii) creates, alters or abolishes a stated right in respect of conversion or redemption, including any provision relating to any sinking fund or purchase, of the shares;

(iii) alters or abolishes a preemptive right of the holder of the shares to acquire shares or other securities;

(iv) excludes or limits the right of the holder of the shares to vote on any matter, or to cumulate votes, except as such right may be limited by voting rights given to new shares then being authorized of an existing or new class; or

(v) reduces the number of shares owned by the shareholder to a fraction of a share if the fractional share so created is to be acquired for cash under section 6.04;

(5) an amendment of the articles of organization or of the bylaws that adds restrictions on the transfer or registration of transfer of any outstanding shares held by the shareholder or amends any pre-existing restrictions on the transfer or registration of transfer of his shares in a manner that is materially adverse to the ability of the shareholder to transfer his shares;

(6) any corporate action taken pursuant to a shareholder vote to the extent the articles of organization, bylaws or a resolution of the board of directors provides that voting or nonvoting shareholders are entitled to appraisal;

(7) consummation of a domestication pursuant to subdivision (A) of part 9 if the shareholder would have had appraisal rights if the transaction had been effected as a merger;

(8) consummation of a conversion of the corporation to nonprofit status pursuant to subdivision (B) of part 9; or

(9) consummation of a conversion of the corporation into a form of other entity pursuant to subdivision (E) of part 9.

(b) Except as otherwise provided in subsection (a) of section 13.03, in the event of corporate action specified in clauses (1), (2), (3), (7), (8) or (9) of subsection (a), a shareholder may assert appraisal rights only if the shareholder seeks them with respect to all of the shareholder's shares of whatever class or series.

SECTION 133. Subsection (b) of section 13.21 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 12 and 38, the word "chapter", each time it appears, and inserting in place thereof the following word:- part.

SECTION 134. Subsection (d) of section 13.25 of said chapter 156D, as so appearing, is hereby amended by striking out the words "if offered to pay under clause (2) of subsection (b) to each shareholder deserved" and inserting in place thereof the following words:- it offered to pay under clause (2) of subsection (b) to each shareholder described.

SECTION 135. Clause (2) of subsection (b) of section 13.31 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 22, the word "chapter" and inserting in place thereof the following word:- part.

SECTION 136. Subsection (a) of section 14.06 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 7 and 8, the words “, subject to paragraph (f),”.

SECTION 137. Subsection (d) of section 14.09 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 18 and 19, the words “procedures described in those sections are followed” and inserting in place thereof the following words:- procedure described in the section applicable to the claim is followed.

SECTION 138. Paragraph (2) of section 14.30 of said chapter 156D, as so appearing, is hereby amended by striking out the words “the shareholders holding not less than 40 per cent of the total combined voting power of all the shares of the corporation’s stock outstanding and” and inserting in place thereof the following words:- shareholders entitled to cast not less than 40 per cent of the total number of votes entitled to be cast by all holders of shares entitled to vote.

SECTION 139. Subsection (b) of section 14.33 of said chapter 156D, as so appearing, is hereby amended by striking out the words “14.06 and 14.07” and inserting in place thereof the following words:- 14.06, 14.07 and 14.08.

SECTION 140. Section 14.40 of said chapter 156D, as so appearing, is hereby amended by striking out, in lines 6, 7, 9 and 10, each time they appear, the words “or other appropriate official of the commonwealth”.

SECTION 141. Clause (4) of subsection (c) of section 15.01 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 20, the word “corporations” and inserting in place thereof the following word:- corporation’s.

SECTION 142. Clause (5) of subsection (a) of section 15.03 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 14, the word “agents” and inserting in place thereof the following word:- agent’s.

SECTION 143. Subsection (d) of section 15.04 of said chapter 156D, as so appearing, is hereby amended by inserting after the word “information", in line 23, the following word:- in.

SECTION 144. Subsection (c) of section 15.05 of said chapter 156D, as so appearing, is hereby amended by striking out the words “corporations organization and internal affairs and the liability of its stockholders" and inserting in place thereof the following words:- corporation's organization and internal affairs and the liability of its shareholders.

SECTION 145. Chapter 156D of the General Laws is hereby amended by striking out section 15.07 and inserting in place thereof the following section:-

Section 15.07. REGISTERED OFFICE AND REGISTERED AGENT OF FOREIGN CORPORATION

Each foreign corporation authorized to transact business in the commonwealth shall continuously maintain in the commonwealth:

(1) a registered office that may, but need not, be the same as any of its places of business; and

(2) a registered agent, who may be any of the following individuals or entities whose business office is also the registered office of the foreign corporation:

(i) an individual who resides in the commonwealth and whose business office is identical with the registered office;

(ii) a domestic business corporation, domestic nonprofit corporation, domestic limited liability company, domestic limited partnership, or domestic limited liability partnership whose business office is identical with the registered office; or

(iii) a foreign corporation, foreign nonprofit corporation, foreign limited liability company, foreign limited partnership or foreign limited liability partnership authorized to transact business in the commonwealth whose business office is identical with the registered office.

SECTION 146. Section 15.30 of chapter 156D of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking out, in line 5, the words "filing of reports with" and inserting in place thereof the following words:- submission or delivery of reports to.

SECTION 147. Subsection (b) of section 15.31 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 12, the words "each ground determined by the secretary of state" and inserting in place thereof the following words:- the ground.

SECTION 148. Said subsection (b) of said section 15.31 of said chapter 156D, as so appearing, is hereby further amended by striking out, in line 14, the word "corporations" and inserting in place thereof the following word:- corporation's.

SECTION 149. Subsection (d) of said section 15.31 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 20, the word "corporations" and inserting in place thereof the following word:- corporation's.

SECTION 150. Subsection (a) of section 15.32 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 3, the figure "15.30" and inserting in place thereof the following figure:- 15.31.

SECTION 151. Clause (3) of said subsection (a) of said section 15.32 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 10, the word "corporations" and inserting in place thereof the following word:- corporation's.

SECTION 152. Subsection (a) of section 16.06 of said chapter 156D, as so appearing, is hereby amended by striking out, in line 4, the word "chapter" and inserting in place thereof the following word:- part.

SECTION 153. Section 16.20 of said chapter 156D, as so appearing, is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c) Unless otherwise provided in the articles of organization or bylaws or unless the annual financial statements of the corporation shall have previously been delivered to the shareholders, a corporation shall deliver a written notice of the availability of its annual financial statements to each shareholder before the earlier to occur of the annual meeting of shareholders or 120 days after the close of the fiscal year.

SECTION 154. Section 16.21 of said chapter 156D, as so appearing, is hereby amended by striking out the word "BY-LAW" in the caption and inserting in place thereof the following word:- BYLAW.

SECTION 155. Section 1B of chapter 164 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by striking subsections (b) to (f), inclusive, and replacing them with the following three subsections:-

(b) Each distribution company shall provide its customers with default service and shall offer a default service rate to its customers who have chosen retail electricity service from a non-utility affiliated generation company or supplier but who require electric service because of a failure of such company or the supplier to provide contracted service or who, for any reason, have never chosen or have stopped receiving such service. The distribution company shall procure supply for such service through competitive bidding or through such other process approved by the department, including procurements of varying lengths and in combination with other distribution companies; provided, however, that standard default service rates, excluding time-varying rates and monthly variable service rates, for residential customers shall be changed no more than once every six months. Any department-approved provider of service, including an affiliate of a distribution company, shall be eligible to participate in the competitive bidding process. The department may require a separate mechanism for recovering certain charges, to be itemized separately on a customer bill, including, but not limited to, those in connection with the wholesale electric markets as administered by ISO New England, Inc. or federal tariffs on imports to such markets. In implementing the provisions of this section, the department shall ensure universal service for all ratepayers and sufficient funding to meet the need therefor.

(c) Notwithstanding the provisions of section 5D of chapter 25, the department and the department of energy resources shall have access to all information associated with the bids selected by the distribution company pursuant to the competitive bidding process in this section; provided, however that such information shall not be deemed to be a public record as defined in clause 26 of section 7 of chapter 4 and shall not be subject to demand for production under section 10 of chapter 66; provided, however, that aggregates of such information may be prepared and such aggregates shall be public records.

(d) The department is hereby authorized and directed to promulgate rules and regulations necessary to carry out the provisions of this section, including the procedure for default service procurement and governing a customer's ability to return to the default service after choosing retail access from a non-utility affiliated generation company.

SECTION 156. Chapter 265 of the General Laws is hereby amended by striking out section 23A 1/2, as appearing in section 86 of chapter 137 of the acts 2026, and inserting in place thereof the following section:-

Section 23A1/2. (a) For the purpose of this section, the following word shall, unless the context clearly requires otherwise, have the following meaning:

“Vulnerable young person,” a young person over the age of 18 but under the age of 22 who because of a developmental delay or intellectual, sensory, neurological, emotional, communication, physical, specific learning or health impairment, or a combination thereof, is unable to progress effectively in regular education and requires special education services or who resides in a group care facility licensed by the department of early education and care or a youth committed to the care or custody of the department of youth services, or individuals under the age of 22 who receive services from the department of developmental services.

(b) Whoever has sexual intercourse or unnatural sexual intercourse with a vulnerable young person or a child who has attained the age of 16 but is under the age of 18 and who exercises or has at any time exercised custodial or supervisory authority over such child or vulnerable young person as a mandated reporter as defined in section 21 of chapter 119, shall be punished by imprisonment in the state prison for not more than 20 years. A prosecution commenced under this subsection shall not be continued without a finding or placed on file.

(c) Whoever commits an indecent assault and battery on a vulnerable young person or a child who has attained the age of 14 but is under the age of 18 and who exercises or has at any time exercised custodial or supervisory authority over such child or vulnerable young personas a mandated reporter as defined in section 21 of chapter 119, shall be punished by imprisonment in the state prison for not more than 10 years, or by imprisonment in a jail or house of correction for not more than 2 ½ years.

(d) In a prosecution under this section, a vulnerable young person or a child under the age of 18 shall be deemed incapable of consenting to any conduct of the defendant for which such defendant is being prosecuted.

(e) It shall not be a defense to a prosecution under this section that the defendant's custodial or supervisory authority over the child or vulnerable young person has ended, if the child is under the age of 18, or is a vulnerable young person, at the time of the offense.

SECTION 157. Chapter 162 of the acts of 2013 is hereby amended by striking out all after the enacting clause and inserting in place thereof the following 6 sections:-

SECTION 1. Notwithstanding any general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation, may convey certain land currently under the care and control of the department of conservation and recreation to the city of Boston to be placed under the care and control of its public works department for general municipal purposes, including a street light facility, subject to sections 2 to 5, inclusive, and to such additional terms and conditions as the commissioner of capital asset management and maintenance may prescribe in consultation with the commissioner of conservation and recreation; provided, however, that such additional terms and conditions shall be consistent with this act.

SECTION 2. The parcel that may be conveyed pursuant to section 1 includes a portion of a certain parcel of land located in the city of Boston described in a deed recorded in the Suffolk registry of deeds in book 8773, page 674. The exact boundaries of the parcel to be conveyed shall be determined by the commissioner of capital asset management and maintenance in consultation with the commissioner of conservation and recreation after completion of a survey.

SECTION 3. (a) The consideration for the conveyance authorized in section 1 shall be Massachusetts Bay Transportation Authority conveying, for no consideration, easements upon land near the Neponset river to the commonwealth, to be placed under the care and control of the department of conservation and recreation for conservation and recreation purposes associated with the Neponset river greenway. If the conveyance authorized in said section 1 has not been completed within 180 days of the effective date of this act, the department of conservation and recreation may agree to accept said easements at any time thereafter and the conveyance authorized in said section 1 may proceed independently and the commonwealth may waive any claim of failure of consideration against the city. The easements shall allow the department of conservation and recreation to construct, operate, maintain and repair a public recreational corridor and to authorize public access to such recreational facilities, subject to the rules and regulations of the department of conservation and recreation.

(b) The easement areas are approximately shown on sketch plans on file with the division of capital asset management and maintenance entitled: (i) “Proposed Easement Parcels Access & Egress (1 of 8)”; (ii) “Proposed Easement Parcels A-1a and A-1b (2 of 8)”; (iii) “Proposed Easement Parcels A-2 (3 of 8)”; (iv) “Proposed Easement Parcels B-1 (4 of 8)”; (v) “Proposed Easement Parcels B-2 (5 of 8)”; (vi) “Proposed Easement Parcels B-3 (6 of 8)”; (vii) “Proposed Easement Parcels C-1 (7 of 8)”; and (viii) “Proposed Easement Parcels D-1 (8 of 8)”). The exact boundaries of the easement areas shall be determined by the commissioner of capital asset management and maintenance in consultation with the commissioner of conservation and recreation after completion of a survey.

(c) Notwithstanding subsection (b), the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation, may accept any easements near the Neponset river that accomplish the purposes described in subsection (a) as determined by the commissioner of capital asset management in consultation with the commissioner of conservation and recreation.

SECTION 4. Notwithstanding any general or special law to the contrary, the city of Boston shall be responsible for all costs and expenses including, but not limited to, costs associated with any engineering, surveys, appraisals and deed preparation related to the conveyance authorized in sections 1 to 5, inclusive, as such costs may be determined by the commissioner of capital asset management and maintenance.

SECTION 5. Notwithstanding any general or special law to the contrary, the city of Boston shall accept the new alignment of Canterbury street from Canterbury street to Morton street as a city street upon the completion of the conveyance authorized in section 1; provided, that the aligned street has been constructed, inspected and approved in accordance with the standards and specifications of the public works department of the city of Boston and the public improvement commission of the city of Boston and shall maintain the street as a city street immediately upon such conveyance. The city may at any time release any easement in the discontinued portions of the street and the commissioner of capital asset management and maintenance may at any time grant a recordable street easement to the city over land owned by the commonwealth to the extent that it lies within the area of the newly-aligned street as may be determined by the commissioner and approved by the city.

SECTION 6. (a) Notwithstanding sections 32 to 37, inclusive, of chapter 7C of the General Laws or any other general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation, may convey to the Massachusetts Water Resources Authority a certain parcel of land located at 430 Canterbury street in the city of Boston for water conveyance purposes and purposes related thereto. The parcel is more particularly shown as "FEE-1" on a draft plan of land entitled, "Massachusetts Water Resources Authority – Metropolitan Water Tunnel Program Contract Package 2 – American Legion Receiving Shaft Site Acquisition Plan of Land – Boston, Massachusetts," dated April 29, 2026, prepared by Martinez Couch & Associates, LLC and on file with the department of conservation and recreation.

The parcel that may be conveyed pursuant to this subsection is a portion of a certain parcel of land located in the city of Boston described in a deed recorded in the Suffolk registry of deeds in book 8773, page 673 and book 8773, page 674. The exact boundaries and location of the parcel shall be determined by the commissioner of the division of capital asset management and maintenance, in consultation with the commissioner of the department of conservation and recreation, and the commissioner of capital asset management and maintenance may convey any portion of the said parcel described in said book 8773, page 673 and said book 8773, page 674 that accomplish the purposes of this act as determined by the commissioner of capital asset management and maintenance in consultation with the commissioner of conservation and recreation and the Massachusetts Water Resources Authority.

(b) Notwithstanding sections 32 to 37, inclusive, of chapter 7C of the General Laws or any other general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation may convey to the Massachusetts Water Resources Authority a permanent easement on a parcel of land located at 430 Canterbury street in the city of Boston for water conveyance purposes and purposes related thereto. The easement is more particularly shown as "PE-1" on a draft plan of land entitled "Massachusetts Water Resources Authority – Metropolitan Water Tunnel Program Contract Package 2 – American Legion Receiving Shaft Site Acquisition Plan of Land – Boston, Massachusetts," dated April 29, 2026 prepared by Martinez Couch & Associates, LLC and on file with the department of conservation and recreation.

The easement that may be conveyed pursuant to this subsection is a portion of a certain parcel of land located in the city of Boston described in a deed recorded in the Suffolk registry of deeds in book 8773, page 673 and book 8773, page 674. The exact boundaries and location of the easement shall be determined by the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation, and the commissioner of capital asset management and maintenance may convey any portion of the said parcel described in said book 8773, page 673 and said book 8773, page 674 that accomplish the purposes of this act as determined by the commissioner of capital asset management and maintenance in consultation with the commissioner of conservation and recreation and the Massachusetts Water Resources Authority.

(c) Notwithstanding sections 32 to 37, inclusive, of chapter 7C of the General Laws or any other general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the commissioner of youth services, may convey to the Massachusetts Water Resources Authority a permanent access easement on a parcel of land located at 450 Canterbury street in the city of Boston for water conveyance purposes and purposes related thereto. The permanent easement consists of approximately 8,503 square feet and is more particularly shown as "PE-2" on a draft plan of land entitled "Massachusetts Water Resources Authority – Metropolitan Water Tunnel Program Contract Package 2 – American Legion Receiving Shaft Site Acquisition Plan of Land – Boston, Massachusetts," dated April 29, 2026 prepared by Martinez Couch & Associates, LLC and on file with the department of conservation and recreation.

The easement that may be conveyed pursuant to this subsection is a portion of a certain parcel of land located in the city of Boston described in a deed recorded in the Suffolk registry of deeds in book 6902, page 248. The exact boundaries and location of the easement shall be determined by the commissioner of capital asset management and maintenance, in consultation with the commissioner of youth services, and the commissioner of capital asset management and maintenance may convey any portion of the said parcel described in said book 6902, page 248 that accomplish the purposes of this act as determined by the commissioner of capital asset management and maintenance in consultation with the commissioner of youth services and the Massachusetts Water Resources Authority.

(d) The value of the property described in this section shall be determined by an independent professional appraisal of its fair market value and value in use prepared in accordance with the usual and customary professional appraisal practice by a qualified appraiser commissioned by the commissioner of capital asset management and maintenance, in consultation with the commissioner of conservation and recreation and the commissioner of youth services. The commissioner of capital asset management and maintenance shall submit the appraisal and a report thereon to the inspector general for review and comment. The inspector general shall review and approve the appraisal, and the review shall include an examination of the methodology utilized for the appraisal. The inspector general shall prepare a report of such review and file the report with the commissioner of capital asset management and maintenance. After receiving the report, the commissioner shall submit copies of the appraisal, the report thereon and the inspector general's review and approval and comments, if any, to the house and senate committees on ways and means and the house and senate chairs of the joint committee on state administration and regulatory oversight at least 15 days prior to the execution of the conveyance documents authorized in this section.

(e)(1) As consideration for the conveyances authorized in subsections (a) and (b), the Massachusetts Water Resources Authority shall compensate the commonwealth in an amount equal to the full and fair market value or the value in use, whichever is greater, as determined by the commissioner of capital asset management and maintenance. The department of conservation and recreation shall deposit such funds into the Conservation Trust established in section 1 of chapter 132A of the General Laws.

(2) As consideration for the conveyance authorized in subsection (c), the Massachusetts Water Resources Authority shall compensate the commonwealth by making a payment to the General Fund in an amount equal to the full and fair market value or the value in use, whichever is greater, as determined by the commissioner of capital asset management and maintenance.

(f) Notwithstanding any general or special law to the contrary, the Massachusetts Water Resources Authority shall be responsible for all costs and expenses including, but not limited to, costs associated with any engineering, surveys, appraisals and deed preparation related to the conveyance authorized in this section as such costs may be determined by the commissioner of capital asset management and maintenance.

SECTION 158. Chapter 156 of the acts of 2018 is hereby amended by adding the following section:-

Section 3. Notwithstanding sections 33 to 35, inclusive, and 36 to 37, inclusive, of said chapter 7C or any other general or special law to the contrary, following the conveyance authorized in section 2, the commissioner of capital asset management and maintenance may, in consultation with the adjutant general, acquire a lease on behalf of the Massachusetts military division of the former Essex superior courthouse building or the former county commissioners building, or portions thereof, for the purpose of maintaining the Massachusetts national guard museum, including, without limitation office and records storage. The lease shall be for a term of not more than 40 years, including all renewals and extensions, and on such terms and conditions as the commissioner deems appropriate.

SECTION 159. Item 5920-2000 of section 2 of chapter 9 of the acts of 2025 is hereby amended by striking out the figure "$5,000,000" and inserting in place thereof the following figure:- $16,000,000.

SECTION 160. Said chapter 9 of the acts of 2025 is hereby amended by striking out section 121.

SECTION 161. Item 1599-8910 of section 2A of chapter 101 of the acts of 2026 is hereby amended by adding the following words:- ; provided further, that not more than $13,285,024 shall be transferred to the Bristol sheriff's office; provided further, that not more than $3,157,427 shall be transferred to the Hampshire sheriff's office; provided further, that not more than $1,468,390 shall be transferred to the Berkshire sheriff's office; provided further, that not more than $9,393,673 shall be transferred to the Barnstable sheriff's office; provided further, that not more than $2,928,550 shall be transferred to the Dukes County sheriff's office; provided further, that not more than $10,877,603 shall be transferred to the Essex sheriff's office; provided further, that not more than $4,942,905 shall be transferred to the Franklin sheriff's office; provided further, that not more than $49,560,234 shall be transferred to the Hampden sheriff's office; provided further, that not more than $14,004,216 shall be transferred to Middlesex sheriff's office; provided further, that not more than $2,444,784 shall be transferred to the Norfolk sheriff's office; provided further, that not more than $23,371,496 shall be transferred to Plymouth sheriff's office; provided further, that not more than $36,998,815 shall be transferred to Suffolk sheriff's office; and provided further, that not more than $16,644,937 shall be transferred to the Worcester sheriff's office.

SECTION 162. Section 38 of said chapter 101 of the acts of 2026 is hereby repealed.

SECTION 163. Section 2 of chapter 137 of the acts of 2026 is hereby further amended by inserting after item 1599-4417 the following item:-

1599-4448 For a reserve to meet the costs of salary adjustments and other economic benefits authorized by the ratified collective bargaining agreements........................ $30,000,000

SECTION 164. Item 4400-1100 of said section 2 of said chapter 137 is hereby amended by striking out the figure “$121,991,351” and inserting in place thereof the following figure:- $148,572,340.

SECTION 165. Item 5042-5000 of said section 2 of said chapter 137 is hereby amended by striking out the figure “$4,375,000” and inserting in place thereof the following figure:- $4,625,000.

SECTION 166. Said item 5042-5000 of said section 2 of said chapter 137 is hereby further amended by striking out the figure “$675,000” and inserting in place thereof the following figure:- $925,000.

SECTION 167. Item 7006-0011 of said section 2 of said chapter 137 is hereby amended by striking out the word “shall” and inserting in place thereof the following word:- may.

SECTION 168. Item 8324-0050 of said section 2 of said chapter 137 is hereby amended by inserting at the end thereof the following words:- provided further, that not less than $1,300,000 shall be expended to the New Bedford fire department for critical personnel costs, including staffing to ensure that all fire response facilities may remain open and operational.

SECTION 169. Said section 2 of said chapter 137 is hereby amended by inserting after item 8910-8900 the following 4 items:-

8910-9000 For the Berkshire sheriff's office, which may expend not more than $145,000 in revenues collected for the delivery and administration of pre-release healthcare services; provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system............. $145,000

8910-9010 For the Franklin sheriff's office, which may expend not more than $165,000 in revenues collected for the delivery and administration of pre-release healthcare services; provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system............. $165,000

8910-9020 For the Hampden sheriff's office, which may expend not more than $945,000 in revenues collected for the delivery and administration of pre-release healthcare services; provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system............. $945,000

8910-9030 For the Middlesex sheriff's office, which may expend not more than $730,000 in revenues collected for the delivery and administration of pre-release healthcare services; provided, that the office shall enroll as a MassHealth provider and collect payment for MassHealth services it provides to inmates of such office for which federal financial participation is available; and provided further, that notwithstanding any general or special law to the contrary, for accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system............. $730,000

SECTION 170. The courthouse of the Dorchester division of the Boston municipal court located at 510 Washington street in the city of Boston shall be designated and known as the Judge Leslie E. Harris courthouse, in honor of the late Honorable Leslie Earl Harris, a former judge of the Suffolk juvenile court, for his many contributions to his community, the judiciary and the commonwealth. The division of capital asset management and maintenance shall erect and maintain suitable markers bearing the designation in compliance with any applicable standards.

SECTION 171. Notwithstanding chapters 62B, 62C and 63B of the General Laws or any other general or special law to the contrary, interest and penalties shall not be imposed on an underpayment or late payment of tax for taxable years open for assessment pursuant to section 26 of said chapter 62C where (1) a taxpayer filed a return with the commissioner of revenue for such taxable years prior to enactment of this act that did not accord with sections 8, 16, 37 and 39 of chapter 101 of the acts of 2026 and paid the tax due by the due date, and the taxpayer files a subsequent return with the commissioner of revenue to adjust the previous return to accord with said sections 8, 16, 37 and 39 and pays any additional tax due no later than March 1, 2027, or (2) a taxpayer had a valid extension as of the due date of the return but their tax liability increased due to the enactment of said sections 8, 16, 37 and 39, the taxpayer files a return by the due date as extended, and the taxpayer pays the additional tax due no later than March 1, 2027. Only interest and penalties that would directly result from the enactment of said sections 8, 16, 37, and 39 are to be impacted by this section.

SECTION 172. Notwithstanding chapters 62B, 62C and 63B of the General Laws or any other general or special law to the contrary, interest and penalties shall not be imposed on an underpayment or late payment of tax for taxable years open for assessment pursuant to section 26 of said chapter 62C where (1) a taxpayer filed a return with the commissioner of revenue for such taxable years prior to enactment of this act that did not accord with sections 5, 7, and 8 and paid the tax due by the due date, and the taxpayer files a subsequent return with the commissioner of revenue to adjust the previous return to accord with said sections 5, 7, and 8 and pays any additional tax due by March 1, 2027, or (2) a taxpayer had a valid extension as of the due date of the return but their tax liability increased due to the enactment of said sections 5, 7, and 8, the taxpayer files a return by the due date as extended and the taxpayer pays the additional tax due by March 1, 2027. Only interest and penalties that would directly result from the enactment of said sections 5, 7, and 8 are to be impacted by this section.

SECTION 173. The department of public utilities shall conduct an investigation into default service procurement practices to implement section 1B of chapter 164, as amended by section 155. Such investigation shall examine procurement practices used in other states and shall explore ways to lower default service supply costs to ratepayers, including, but not limited to, an examination of: (i) the timing and length of procurements; (ii) self-supply by distribution companies; (iii) the impact of customer migrations to municipal aggregation on pricing; and (iv) other methods to reduce retail premiums included in default service procurement rates. The department shall complete its investigation within 1 year of the effective date of this section.

SECTION 174. Notwithstanding any general or special law to the contrary, after satisfying the transfer required under clause (i) of section 117 of chapter 9 of the act of 2025, up to $600,000,000, at the direction of the secretary of administration and finance, the comptroller shall make tax revenue collected from capital gains income above the threshold established in section 5G of chapter 29 of the General Laws in fiscal year 2026 available to the General Fund in the amount necessary to eliminate any deficits in the budgetary funds pursuant to section 5C of said chapter 29. After satisfying the previous provision, the comptroller shall transfer any remaining excess capital gains income as follows: (i) 85 per cent to the Health Care Stabilization Fund established in section 2*OOOOOO* of chapter 29 of the General Laws; and (ii) 15 per cent to the to the Commonwealth Stabilization Fund established in section 2H of said chapter 29.

SECTION 175. Notwithstanding any general or special law to the contrary, in fiscal year 2026, at the direction of the secretary of administration and finance, the comptroller shall transfer up to $250,000,000 from the Education and Transportation Fund established in section 2BBBBBB of chapter 29 of the General Laws to the Student Opportunity Act Investment Fund established in section 35RRR of chapter 10 of the General Laws.

SECTION 176. Notwithstanding any general or special law to the contrary, in fiscal year 2026, at the direction of the secretary of administration and finance, the comptroller shall transfer up to $50,000,000 from the Education and Transportation Fund established in section 2BBBBBB of chapter 29 of the General Laws to the Early Education and Care Operational Grant Fund established in section 19 of chapter 15D of the General Laws.

SECTION 177. Notwithstanding any general or special law to the contrary, in fiscal year 2026, the comptroller shall transfer the amount of interest earnings attributable to the funds established in sections 2BBBBBB, 2CCCCCC and 2DDDDDD of chapter 29 of the General Laws in fiscal year 2026 to the Student Opportunity Act Investment Fund established in section 35RRR of chapter 10 of the General Laws.

SECTION 178. Notwithstanding any general or special law to the contrary, for fiscal year 2026, the comptroller shall transfer an amount equal to the amounts expended for items 1596-2452 and 1596-2411 in section 2 of chapter 9 of the acts of 2025 in fiscal year 2026 from the Education and Transportation Fund established in section 2BBBBBB of chapter 29 of the General Laws to the General Fund to support the fulfillment of the purposes of said items.

SECTION 179. Notwithstanding any general or special law to the contrary, the secretary of administration and finance may direct the comptroller to adjust the percentage share from each fund supporting item 7061-0008 in section 2 of chapter 9 of the acts of 2025.

SECTION 180. Notwithstanding any general or special law to the contrary, the comptroller shall transfer the fiscal year 2026 consolidated net surplus pursuant to section 5C of chapter 29 of the General Laws to the Health Care Stabilization Fund established in section 2OOOOOO of chapter 29 of the General Laws.

SECTION 181. Notwithstanding any general or special law to the contrary, for fiscal year 2026, all abandoned property net revenue, as defined by section 5H of chapter 29 of the General Laws, shall remain in the General Fund.

SECTION 182. Notwithstanding any general or special law to the contrary, in fiscal year 2026, the comptroller shall transfer $10,000,000 from the General Fund to the Massachusetts Life Sciences Center established in section 3 of chapter 23I of the General Laws for programming and operations that advance efforts related to life sciences and spur economic growth in the commonwealth.

SECTION 183. Notwithstanding any general or special law to the contrary, the secretary of administration and finance shall estimate the amount of any federal reimbursements claimed or anticipated to be claimed but not yet received in connection with costs incurred in fiscal year 2026. For the purposes of certifying the amount of the consolidated net surplus in the budgetary funds at the close of fiscal year 2026 pursuant to section 5C of chapter 29 of the General Laws, at the direction of the secretary, the comptroller shall record the estimates for each budgetary fund made pursuant to this section as statutory receivables in fiscal year 2026.

SECTION 184. Notwithstanding any general or special law to the contrary, the comptroller shall, after making the required transfer under section 122 of chapter 9 of the acts of 2025, transfer the fiscal year 2026 consolidated net surplus pursuant to section 5C of chapter 29 of the General Laws to the Health Care Stabilization Fund established in section 2OOOOOO of chapter 29 of the General Laws.

SECTION 185. Notwithstanding any general or special law to the contrary, section 18 of chapter 28 of the acts of 2023 shall not be in effect for the purposes of establishing the annual spending threshold set pursuant to subsection (f) of section 2BBBBBB of chapter 29 of the General Laws for the fiscal year ending June 30, 2028.

SECTION 186. Notwithstanding the definition of "Gross income" as provided in section 1 of chapter 63 of the General Laws, a taxpayer shall, for taxable years beginning in 2025 or 2026, apply section 1400Z-2 of the Internal Revenue Code as in effect for taxable years beginning prior to January 1, 2026.

SECTION 187. Notwithstanding the definition of "Net income" as provided section 1 of chapter 63 of the General Laws, the following deductions shall be disallowed for taxable years beginning in 2025 and 2026: (i) the deduction allowed by section 168(n) of the Internal Revenue Code, as amended and in effect for the current tax year; (ii) the deduction described by section 179 of the Internal Revenue Code to the extent it is increased by amendments to sections 179(b)(1) and 179(b)(2) of the Internal Revenue Code inserted by section 70306 of Pub. L. 119-21; and (iii) the deduction described by section 163(j) of the Internal Revenue Code to the extent that the definition of "adjusted taxable income" is modified by an amendment to section 163(j)(8)(A)(v) of the Internal Revenue Code inserted by section 70303 of Pub. L. 119-21.

SECTION 188. (a) Notwithstanding any general or special law to the contrary, retail sellers of gasoline for use on public highways shall reduce their retail sales price of gasoline by the amount of the excise imposed by section 4 of chapter 64A of the General Laws for a period of 60 days, and be reimbursed for such reduction via a credit as provided in subsection (d).

(b) Notwithstanding any general or special law to the contrary, retail sellers of diesel for use on public highways shall reduce their retail sales price of diesel by the amount of the excise imposed by section 4 of chapter 64E of the General Laws for a period of 60 days, and be reimbursed for such reduction via a credit as provided in subsection (d).

(c) Notwithstanding any general or special law to the contrary, the excise imposed by section 3 of chapter 64F of the General Laws for the propulsion of motor vehicles upon or over the highways of the commonwealth shall be reduced by 24 cents per gallon, for a period of 60 days.

(d) Retail sellers of gasoline and diesel shall keep records of the amount of gasoline and diesel sold at the reduced sales prices ("tax-free gasoline and diesel") pursuant to subsections (a) and (b) and shall certify to the distributor, unclassified exporter, unclassified importer, or supplier from which the fuel was purchased the total gallons of tax-free gasoline and diesel sold and the total amount of savings realized by their customers as a result of these reduced sales prices. The distributor, unclassified exporter, unclassified importer, or supplier shall provide the retail seller with a credit in the amount of such total savings toward payment of the excise pursuant to section 4 of chapter 64A or section 4 of chapter 64E of the General Laws, as applicable. The distributor, unclassified exporter, unclassified importer, or supplier shall report the amount of tax-free gasoline or diesel sold on the applicable return. Retail sellers shall maintain records sufficient to demonstrate that their prices are in compliance with subsections (a) and (b) and shall retain these records in accordance with section 25 of chapter 62C.

(e) Notwithstanding any general or special law to the contrary, sales tax pursuant to section 2 of chapter 64H of the General Laws shall not be imposed on the sale of gasoline by a distributor, unclassified importer, unclassified exporter, or supplier for use on public highways, or on the sale of diesel for use on public highways, for a period of 60 days.

(f) A violation of subsections (a) or (b) of this section shall be deemed an unfair method of competition and an unfair or deceptive trade practice under chapter 93A of the General Laws.

(g) The 60-day period specified in subsections (a) and (b) shall be considered a market emergency for purposes of 940 C.M.R. 3.00.

(h) The department of revenue may promulgate regulations or other guidance necessary for the implementation, administration, and enforcement of this section.

SECTION 189. Notwithstanding any general or special law to the contrary, in fiscal year 2027, the comptroller, at the direction of the secretary of administration and finance, shall transfer from the Education and Transportation Fund established in section 2BBBBBB of chapter 29 of the General Laws to the Commonwealth Transportation Fund established in section 2ZZZ of said chapter 29, an amount equal to the amount of excise reported by distributors, unclassified exporters, unclassified importers, or suppliers to the department of revenue attributable to gasoline or diesel sold during the 60 day period described in section 188.

SECTION 190. Notwithstanding any general or special law to the contrary, any improvements, construction, alterations or renovations to the real property of the Massachusetts Technology Park Corporation located in the Town of Westborough delegated to Kopin Corporation, as a lessee or a licensee of the corporation, which are estimated to cost $2,250,000 or less, shall not be subject to subsection (c) of section 4A of chapter 40J of the General Laws.

SECTION 191. Section 190 is hereby repealed.

SECTION 192. 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) the agreement between the Commonwealth of Massachusetts and the State Police Association of Massachusetts (SPAM), Unit 5A; and

(2) the agreement between the Commonwealth of Massachusetts and the Massachusetts Officers Federated Union (MCOFU), Unit 4.

SECTION 193. Sections 10 through 13, inclusive, and 15 shall take effect for taxable years beginning on or after January 1, 2026.

SECTION 194. Section 14 shall be effective for taxable years beginning on or after January 1, 2022.

SECTION 195. Section 188 shall be effective 7 days from the effective date of this act.

SECTION 196. Section 191 shall take effect on December 31, 2027.