



Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

Local Financial Impact Review – Issued April 6, 2016

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## **Five-Year Statutory Fiscal Impact Report**

Calendar Years 2011 to 2015





Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

April 6, 2016

Senator Barbara L'Italien, Chairwoman  
Joint Committee on Municipalities and Regional Government  
State House, Room 413-C  
Boston, MA 02133

Representative James J. O'Day, Chairman  
Joint Committee on Municipalities and Regional Government  
State House, Room 540  
Boston, MA 02133

Dear Colleagues:

It is my privilege to submit this five-year statutory fiscal impact report for calendar years 2011 through 2015. This study was undertaken pursuant to Section 6B of Chapter 11 of the Massachusetts General Laws, which provides that the Office of the State Auditor's Division of Local Mandates (DLM) shall conduct a review every five years of laws that have "a significant financial impact upon the municipalities of the Commonwealth." I hope this report will assist you in enhancing state law, policies, and procedures that affect the resources and revenues of our cities and towns.

Thank you for your continued support of our shared effort to make government work better. Please do not hesitate to reach out to my office with any questions or comments.

Sincerely,

A handwritten signature in black ink, appearing to be 'Suzanne M. Bump'.

Suzanne M. Bump  
Auditor of the Commonwealth

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## LIST OF ABBREVIATIONS

DESE	Department of Elementary and Secondary Education
DLM	Division of Local Mandates
FY	Fiscal Year
LGAC	Local Government Advisory Commission
MGL	Massachusetts General Laws
OSA	Office of the State Auditor

## **ABOUT THE DIVISION OF LOCAL MANDATES**

The Division of Local Mandates (DLM) was established by Proposition 2½, an initiative to limit property tax increases, in order to determine the financial impacts of proposed or existing state laws, regulations, and rules on cities and towns. Proposition 2½ limits a city or town’s authority to raise real estate and personal property taxes. Under the strict limits on taxing authority set by Proposition 2½, cities and towns could no longer simply raise property taxes to fund state-mandated programs. Thus, DLM was created to respond to municipal petitions to determine whether a state mandate falls within the purview of the Local Mandate Law.

The Local Mandate Law, Section 27C of Chapter 29 of the Massachusetts General Laws, generally provides that post-1980 laws, regulations, or rules that impose service or cost obligations on cities, towns, regional school districts, or educational collaboratives and meet certain thresholds shall be effective only if locally accepted or fully funded by the Commonwealth. Any protected party aggrieved by such a law, regulation, or rule may petition DLM for a determination of whether the law, regulation, or rule constitutes a mandate and to make a cost determination of the state funding necessary to sustain a mandate.

In 1984, the Massachusetts General Court expanded DLM’s powers of review by authorizing DLM to examine any state law or regulation that has a significant local cost impact, regardless of whether it satisfies the more technical standards under the Local Mandate Law. This statute is codified as Section 6B of Chapter 11 of the Massachusetts General Laws. As a result of this law, DLM releases reports known as “municipal impact studies” or “6B reports” examining various aspects of state law that may impact municipalities.

Through these functions, DLM works to ensure that state policy is sensitive to local fiscal realities so that cities and towns can maintain autonomy in setting municipal budget priorities.

## EXECUTIVE SUMMARY

In accordance with Section 6B of Chapter 11 of the Massachusetts General Laws, the Division of Local Mandates (DLM) within the Office of the State Auditor (OSA) is statutorily required to conduct a five-year statutory fiscal impact report. This report reviews all enacted legislation for calendar years 2011 through 2015.<sup>1</sup> The purpose of this report is to determine if legislation enacted during this time period has a significant financial impact upon the cities and towns in the Commonwealth, to determine the costs and benefits of each statute impacting municipal finance, and to make recommendations to the legislature relative to its impact on municipal finance.

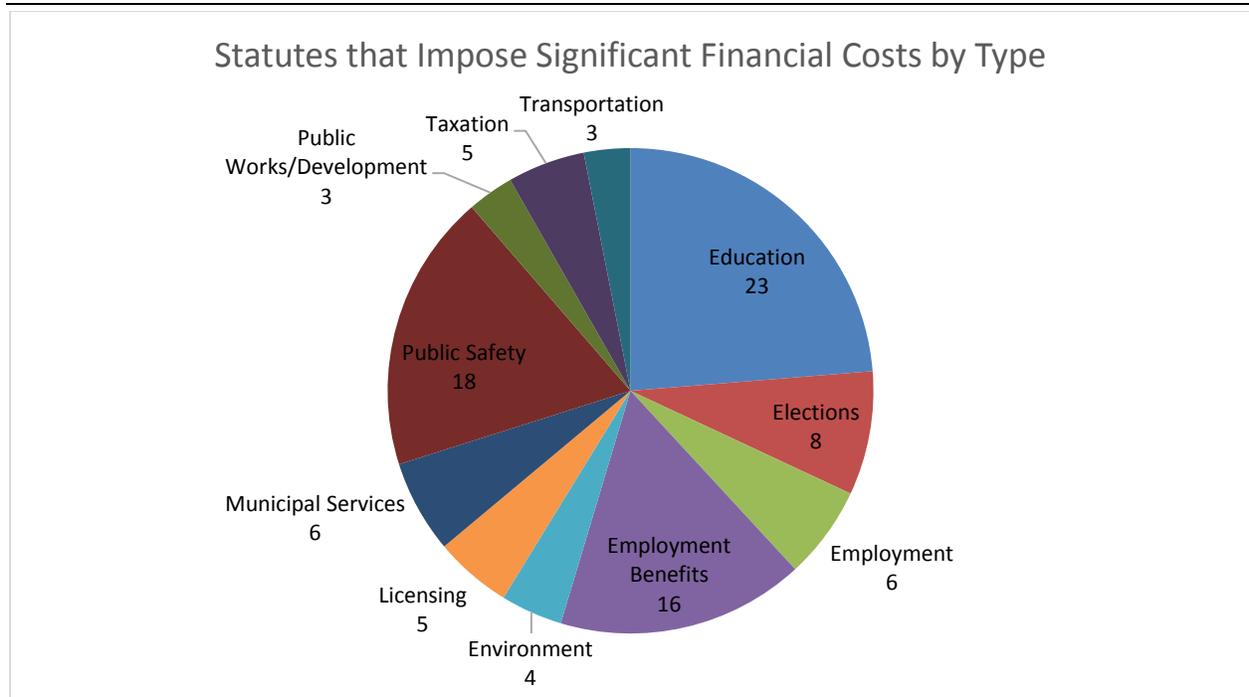
DLM reviewed 1,560 statutes enacted by the General Court between 2011 and 2015, and identified 97 statutory provisions that have a significant financial impact on cities and towns.<sup>2</sup> Those provisions are outlined in detail in this report.

Of the 97 statutory provisions that DLM identified, DLM determined four areas that are considerably legislated: education, employment benefits, public safety, and elections. For example, Chapter 459 of the Acts of 2012 and Chapter 77 of the Acts of 2013 update background requirements for school districts and require schools to obtain criminal records checks and fingerprint background checks for current and potential employees and volunteers, which has the potential to increase administrative resources required to screen employees and volunteers for schools and school districts. Additionally, Chapter 111 of the Acts of 2014 made significant changes to voting laws, including the creation of an early voting period, which has the potential to significantly impact municipal electoral resources.

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<sup>1</sup> Section 6B of Chapter 11 of the Massachusetts General Laws also requires DLM to review all regulations reviewed during the five-year period; however, Governor Charlie Baker's administration is currently in the process of reviewing and reforming state regulations so this report focused solely on legislation passed during the review period.

<sup>2</sup> DLM determined that of the 1,560 statutes, 1,092 or nearly 70% of the statutes, pertained to local or state administrative matters, such as liquor license approvals, and do not have a bearing on the matters under review by this report. Additionally, DLM determined that 390 statutes did not impose a significant financial impact, as defined by Section 6B of Chapter 11 of the Massachusetts General Laws, on cities and towns.



In light of these findings, DLM has developed two recommendations for consideration by the legislature that it believes will further protect cities and towns from significant local cost impacts:

<b>Finding Page 28</b>	DLM identified that 19 of the statutes determined to impose costs upon municipalities also authorize state agencies to promulgate rules or regulations to further define obligations under the enacted statutes.
<b>Recommendation Page 28</b>	DLM recommends the adoption of legislation to require that state agencies file municipal impact statements with the Secretary of State’s Office, DLM, and the Local Government Advisory Commission (LGAC) when adopting, amending, or repealing regulations.
<b>Finding Page 29</b>	DLM determined that the General Court has enacted at least 97 statutory provisions that have a financial impact upon municipalities over the last five calendar years.
<b>Recommendation Page 29</b>	DLM recommends the adoption of legislation to grant DLM the authority to provide research, assistance, and analysis to legislators, legislative staff, and legislative committees on the fiscal impact of proposed legislation on cities and towns.

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## OVERVIEW OF THE FINANCIAL CLIMATE FOR MUNICIPALITIES IN MASSACHUSETTS

The three main sources of municipal revenue are tax levy,<sup>3</sup> local aid,<sup>4</sup> and local receipts.<sup>5</sup> According to the Massachusetts Taxpayers Foundation, municipal revenue grew by \$936 million, or 3.8%, between Fiscal Year 2014 (FY14) and Fiscal Year 2015 (FY15).<sup>6</sup> However, since Fiscal Year 2003 (FY03), the composition of municipal revenue has changed such that municipalities have had to fund a greater percentage of their operations through increased tax levies and local receipts. Specifically, in FY03, tax levies accounted for 50.79% of total municipal revenue and state aid accounted for 27.08% of total municipal revenue.<sup>7</sup> In FY15, tax levies increased to account for 57.58% of total municipal revenue and state aid dropped to 20.22% of total municipal revenue.<sup>8</sup> Further, when looking at the percentage change in municipal revenue sources for the entire period between FY03 and FY15, the percentage of municipal tax levies increased by 71.34% and local receipts increased by 56.62%, however, state aid only increased by 12.87%.<sup>9</sup>

Municipal expenditures are also important when discussing the financial climate because some municipal expenditures are set by the state. For example, the Education Reform Act of 1993<sup>10</sup> established minimum levels of spending for each school district.<sup>11</sup> Consequently, education is consistently one of the largest municipal expenditures, followed by public safety.<sup>12</sup> In FY14, education accounted for 45.40% of statewide

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<sup>3</sup> Tax levy constitutes tax revenue, including real estate and personal property taxes.

<sup>4</sup> Local aid refers to money that the Commonwealth provides to individual cities, towns, and regional school districts to pay for local services such as schools and public safety. Local aid generally constitutes Chapter 70 funding, school transportation funding, charter tuition reimbursement, school choice receiving tuition, unrestrictive general government aid, public libraries funding, urban revitalization funding, veterans' benefits reimbursements, and state-owned land reimbursement.

<sup>5</sup> Local receipts are locally generated revenues, other than real and personal property taxes and enterprise fund revenues, and include motor vehicle excise tax, investment income, hotel/motel tax, fees, rentals, and charges.

<sup>6</sup> MA Taxpayers Foundation, *Municipal Financial Data 45th Edition*, 1-2 and 5 (2015), available at [http://www.masstaxpayers.org/sites/masstaxpayers.org/files/MFD2015\\_45th.pdf](http://www.masstaxpayers.org/sites/masstaxpayers.org/files/MFD2015_45th.pdf).

<sup>7</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Revenues by Source*, available at <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=RevenueBySource.RBS.RevbySourceMAIN>.

<sup>8</sup> *Id.*

<sup>9</sup> *Id.*

<sup>10</sup> St. 1993, c. 71, § 67.

<sup>11</sup> MA Department of Elementary and Secondary Education, *Building on 20 Years of Massachusetts Education Reform*, 1-2 (Nov. 2014), available at <http://www.doe.mass.edu/commissioner/BuildingOnReform.pdf> and MA Department of Revenue, Div. of Local Services, *Municipal Finance Glossary*, 12 (May 2008), available at <http://www.mass.gov/dor/docs/dls/publ/misc/dlsmfgl.pdf>.

<sup>12</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Municipal Actual Revenues and Expenditures*, available at <http://www.mass.gov/dor/local-officials/municipal-databank-and-local-aid-unit/databank-reports/municipal-actual-revenues-and-expenditures.html>.

municipal spending and public safety<sup>13</sup> accounted for 13.52% of statewide municipal spending.<sup>14</sup> Since FY03, municipal spending for education increased by \$2,725,871,852 or 38.83% and municipal spending for public safety increased by \$792,250,283 or 37.55%.<sup>15</sup> Additionally, between FY03 and FY14, total municipal spending increased by \$6,756,015,150 or 45.94%.<sup>16</sup>

While it is important to understand that municipal expenditures have increased, it is also important to note the changes in municipal assessed value.<sup>17</sup> Municipal assessed value has an important effect on municipal finance because municipalities base the tax levy on assessed value. The total municipal assessed value decreased during the economic decline in the late 2000s and has only recently started to grow. In Fiscal Year 2008 (FY08), the total municipal assessed value reached its peak at \$991,718,349,190.<sup>18</sup> Between FY08 and Fiscal Year 2013 (FY13), municipal valuation declined by \$87,637,137,113 or 8.84%.<sup>19</sup> In FY14 and FY15, the assessed value started to increase, with a total assessed value of \$919,752,023,249 and \$968,472,803,536, respectively.<sup>20</sup> Nevertheless, FY15's total assessed value has not caught up to the peak assessed value in FY08 and is \$23,245,545,654 lower than the FY08 levels.<sup>21</sup>

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<sup>13</sup> Public safety includes expenditures for police, fire, and other public safety services.

<sup>14</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: General Fund Expenditures FY2014*, available at <http://www.mass.gov/dor/docs/dls/mdmstuf/municipalactualexpenditures/genfundexp14.xls>.

<sup>15</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: General Fund Expenditures FY2000 through FY2009*, available at

[www.mass.gov/dor/docs/dls/mdmstuf/municipalactualexpenditures/generalfundexpenditures0009.xls](http://www.mass.gov/dor/docs/dls/mdmstuf/municipalactualexpenditures/generalfundexpenditures0009.xls); MA Dep't of Revenue, Div. of Local Services, *Municipal Databank: General Fund Expenditures FY2014*, available at <http://www.mass.gov/dor/docs/dls/mdmstuf/municipalactualexpenditures/genfundexp14.xls>.

<sup>16</sup> *Id.*

<sup>17</sup> The assessed value is the value assigned to real estate or other property by a municipality as the basis for levying taxes. The assessed value discussed in this section includes residential value, open space value, commercial value, industrial value, and personal property value.

<sup>18</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Assessed Values by Class FY2003 through 2015*, available at

<https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=AssessedValuebyClass&ReportTitle=Assessed%20Values%20by%20Class>.

<sup>19</sup> *Id.*

<sup>20</sup> *Id.*

<sup>21</sup> *Id.*

**Municipal Revenue by Source<sup>22</sup>**

<b>FY</b>	<b>Tax Levy</b>	<b>State Aid</b>	<b>Local Receipts</b>	<b>All Other</b>	<b>Total Receipts</b>	<b>Tax Levy as % of Total</b>	<b>State Aid as % of Total</b>	<b>Local Receipts as % of Total</b>	<b>All Other as % of Total</b>
<b>03</b>	8,494,021,111	4,528,304,339	2,863,839,413	835,762,370	16,721,927,233	50.79	27.08	17.13	5.00
<b>04</b>	9,016,234,141	4,210,955,577	3,003,160,687	853,947,821	17,084,298,226	52.77	24.65	17.58	5.00
<b>05</b>	9,483,452,715	4,323,729,863	3,165,515,248	838,203,429	17,810,901,255	53.24	24.28	17.77	4.71
<b>06</b>	9,983,073,117	4,553,620,081	3,416,314,350	873,477,941	18,826,485,489	53.02	24.19	18.15	4.64
<b>07</b>	10,488,784,346	4,922,116,048	3,647,034,316	879,668,135	19,937,602,845	52.61	24.69	18.29	4.41
<b>08</b>	10,992,118,122	5,122,566,105	3,880,105,411	917,341,113	20,912,130,751	52.56	24.50	18.55	4.39
<b>09</b>	11,552,794,389	5,325,086,757	3,994,023,080	976,819,524	21,848,723,750	52.88	24.37	18.28	4.47
<b>10</b>	12,024,477,438	4,831,805,213	3,878,002,746	999,497,007	21,733,782,404	55.33	22.23	17.84	4.60
<b>11</b>	12,484,899,130	4,643,842,566	3,989,313,078	846,692,519	21,964,747,293	56.85	21.14	18.16	3.85
<b>12</b>	12,976,230,961	4,660,009,289	4,032,239,207	882,302,610	22,550,782,067	57.55	20.66	17.88	3.91
<b>13</b>	13,443,751,417	4,863,207,730	4,165,503,334	916,582,387	23,389,044,868	57.48	20.79	17.81	3.92
<b>14</b>	13,974,969,165	4,995,679,193	4,266,449,811	1,105,609,796	24,342,707,965	57.41	20.52	17.53	4.54
<b>15</b>	14,554,077,352	5,110,917,372	4,485,381,671	1,128,573,274	25,278,949,669	57.58	20.22	17.74	4.46

<sup>22</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Revenues by Source*, available at <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=RevenueBySource.RBS.RevbySourceMAIN>.

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**Selected Municipal Expenditures by Fiscal Year<sup>23</sup>**

FY	Police	Fire	Other Public Safety	Education	Total Municipal Expenditures
03	1,095,668,374	832,274,855	181,643,294	7,019,205,874	14,707,247,566
04	1,103,359,441	830,385,173	183,278,106	7,114,859,655	15,065,758,239
05	1,181,417,452	876,535,366	193,671,793	7,314,279,415	15,720,151,722
06	1,221,489,252	913,025,970	205,390,851	7,751,240,801	16,474,311,732
07	1,292,671,479	945,556,122	209,988,302	8,055,512,155	16,503,393,981
08	1,356,224,218	983,187,000	228,145,425	8,438,627,885	17,414,825,452
09	1,372,695,811	1,003,019,590	232,726,489	8,466,906,707	17,624,554,037
10	1,328,450,517	961,187,119	223,959,503	8,618,499,265	17,628,688,968
11	1,375,247,833	1,060,949,436	228,726,909	8,755,245,014	18,263,476,234
12	1,392,458,086	1,039,548,893	234,921,740	9,024,120,689	18,711,982,557
13	1,441,340,355	1,079,472,860	234,156,452	9,349,768,373	19,386,208,386
14	1,537,350,057	1,115,718,559	248,768,190	9,745,077,726	21,463,262,716

**Municipal Assessed Values by Fiscal Year<sup>24</sup>**

FY	Total Assessed Value
03	638,041,388,391
04	732,916,233,342
05	830,527,060,250
06	915,062,308,347
07	982,718,590,191
08	991,718,349,190
09	976,306,499,319
10	934,718,585,752
11	907,712,265,228
12	904,793,147,373
13	904,081,212,077
14	919,752,023,249
15	968,472,803,536

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<sup>23</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Municipal Actual Revenues and Expenditures*, available at <http://www.mass.gov/dor/local-officials/municipal-databank-and-local-aid-unit/databank-reports/municipal-actual-revenues-and-expenditures.html>.

<sup>24</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Assessed Values by Class FY2003 through 2015*, available at <https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=AssessedValuebyClass&ReportTitle=Assessed%20Values%20by%20Class>.

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## LAWS WITH FINANCIAL IMPACT ON CITIES AND TOWNS

### CALENDAR YEARS 2011 TO 2015

Acts of 2011	Chapter 6
<b>An Act to Extend Unemployment Benefit</b>	
Unemployment benefit legislation that has the potential to extend the unemployment benefit period and require all employers, including cities and towns, to make additional unemployment benefit payments.	
Type: Employment Benefits	

Acts of 2011	Chapter 68, § 54
<b>An Act Making Appropriations for the Fiscal Year 2012 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Employment benefits legislation requires cities and towns to pay any Medicare Part B premium penalty assessed by the federal government.	
Type: Employment Benefits	

Acts of 2011	Chapter 68, §§ 59-61
<b>An Act Making Appropriations for the Fiscal Year 2012 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Taxation legislation requires cities and towns to provide to a person who submits information relating to the assessment of local taxes with a copy of the submission upon request.	
Type: Taxation	

Acts of 2011	Chapter 68, § 95
<b>An Act Making Appropriations for the Fiscal Year 2012 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Licensing legislation requires municipalities to schedule an elevator inspection thirty days prior to the expiration of an elevator certificate of use or face a fine of \$1000 per day for an elevator that is in operation without a valid certificate.	
Type: Licensing	

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Acts of 2011	Chapter 68, § 138
<b>An Act Making Appropriations for the Fiscal Year 2012 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Transportation legislation that requires regional transportation authorities to forward fund budgeting systems by July 1, 2013.	
Type: Transportation	

Acts of 2011	Chapter 69
<b>An Act Relative to Municipal Health Insurance</b>	
Employment benefits legislation that amends the way municipalities modify health insurance plans and the costs and benefits of those plans, as well as, the bargaining rights that municipal retirees have in that process.	
Type: Employment Benefits	

Acts of 2011	Chapter 152
<b>An Act Relative to Establishing Executive Councillor and Senatorial Districts</b>	
Constitutionally-required redistricting requires municipalities to change voter registration data, websites, maps, and polling locations.	
Type: Elections	

Acts of 2011	Chapter 153
<b>An Act Relative to Establishing Representative Districts in the General Court</b>	
Constitutionally-required redistricting requires municipalities to change voter registration data, websites, maps, and polling locations.	
Type: Elections	

Acts of 2011	Chapter 176
<b>An Act Providing for Pension Reform and Benefit Modernization</b>	
Pension reform legislation requires municipalities to adjust payroll systems and, in some cases, administer separate benefit policies.	
Type: Employment Benefits	

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Acts of 2011	Chapter 177
<b>An Act Relative to Establishing Congressional Districts</b>	
Constitutionally-required redistricting requires municipalities to change voter registration data, websites, maps, and polling location.	
Type: Elections	

Acts of 2011	Chapter 178
<b>An Act Relative the Commercial Exploitation of People</b>	
Public safety legislation adds new reporting criteria for mandatory reporters with regards to sexual exploitation.	
Type: Public Safety	

Acts of 2011	Chapter 194
<b>An Act Establishing Expanded Gaming in the Commonwealth</b>	
Public safety legislation requires cities and towns to expand police and first responder services to new gambling establishments, make modifications to roadways, and provide services to the gambling establishment.	
Type: Public Safety	

Acts of 2012	Chapter 36, §§ 13A-15, 40, and 44A
<b>An Act Making Appropriations for the Fiscal Year 2012 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects</b>	
Election legislation pertaining to electoral redistricting requires municipalities to change voter registration data, websites, maps, and polling locations.	
Type: Elections	

Acts of 2012	Chapter 51
<b>An Act Relative to Students with Disabilities in Post-Secondary Education, Employment and Independent Living</b>	
Education legislation establishes a specialist teacher endorsement in transition services from the Board of Elementary and Secondary Education.	
Type: Education	

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Acts of 2012	Chapter 77
<b>An Act Relative to Medical Emergency Response Plans for Schools</b>	
Education legislation requires school committees ensure that each school within the committees' jurisdiction has an emergency response plan and practices the plan periodically throughout the school year.	
Type: Education	

Acts of 2012	Chapter 96, § 5
<b>An Act Making Appropriations for the Fiscal Year 2012 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects</b>	
Education legislation pertaining to school food and beverage sales requires that food or beverages sold or provided in public schools maintain certain nutritional standards.	
Type: Education	

Acts of 2012	Chapter 108, § 6
<b>An Act Relative to Veterans' Access, Livelihood, Opportunity, and Resources</b>	
Education legislation requires educational institutions to make various exceptions to rules, regulations, policies and procedures for military children, including the retention and transfer of children between schools.	
Type: Education	

Acts of 2012	Chapter 108, § 9
<b>An Act Relative to Veterans' Access, Livelihood, Opportunity, and Resources</b>	
Municipal services legislation requires veterans' agents to notify and transmit an affidavit of a veteran's burial to the veterans' grave officer.	
Type: Municipal Services	

Acts of 2012	Chapter 118, § 58
<b>An Act Making Appropriations for the Fiscal Year 2012 to Provide for Supplementing Existing Appropriations and for Certain Other Activities and Projects</b>	
Pension reform legislation requires municipalities to adjust how the municipality collects overpayments.	
Type: Employment Benefits	

Acts of 2012	Chapter 125
<b>An Act Providing for the Protection of Volunteer Emergency Medical Technicians from Dismissal</b>	
Employment legislation prohibiting all employers, including municipalities, from discharging or taking disciplinary action against an employee that missed work because the employee responded to an emergency as a voluntary member of the ambulance department.	
Type: Employment	

Acts of 2012	Chapter 131
<b>An Act Providing for the Implementation of Education Evaluation Systems in School Districts</b>	
Education legislation requires school districts to compile and provide data pertaining to certain evaluation systems, pay part of the cost to train evaluators and school teams, submit a plan for funding the training, and publish a training schedule. This legislation also requires school districts to adjust lay-off practices and teacher transfer practices between schools.	
Type: Education	

Acts of 2012	Chapter 139, §§ 66-67
<b>An Act Making Appropriations for the Fiscal Year 2013 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Sections 66 and 67 pertaining to retiree health insurance make changes to the process municipalities use to transfer its retiree health insurance subscribers to health insurance provided through the Group Insurance Commission.	
Type: Employment Benefits	

Acts of 2012	Chapter 139, § 87
<b>An Act Making Appropriations for the Fiscal Year 2013 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Education legislation requires vocational schools that offer a service industry educational program to comply with requirements issued by the relevant state board of licensure.	
Type: Education	

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<b>Acts of 2012</b>	<b>Chapter 139, § 90</b>
<b>An Act Making Appropriations for the Fiscal Year 2013 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Education legislation requires district vocation educational schools to expand not-for-credit vocationally-oriented instruction to train persons seeking employment and report to the Commissioner of Education on the level of not-for-credit vocationally-oriented instruction provided in the prior fiscal year.	
Type: Education	

<b>Acts of 2012</b>	<b>Chapter 139, § 122</b>
<b>An Act Making Appropriations for the Fiscal Year 2013 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Licensing legislation increases the duties of local licensing authorities to approve special licenses for the sale of wine produced by farmer-winery at off premise agricultural events.	
Type: Licensing	

<b>Acts of 2012</b>	<b>Chapter 139, § 144</b>
<b>An Act Making Appropriations for the Fiscal Year 2013 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Transportation legislation that requires regional transportation authorities to forward fund budgeting systems by July 1, 2014.	
Type: Transportation	

<b>Acts of 2012</b>	<b>Chapter 139, § 167</b>
<b>An Act Making Appropriations for the Fiscal Year 2013 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Employment benefits legislation requires municipalities to verify pension costs with the Office of State Treasurer.	
Type: Employment Benefits	

Acts of 2012	Chapter 153
<b>An Act Relative to Water Safety for Children</b>	
Public safety legislation requiring municipalities that offer municipal programs or camps to minor children to acquire coast guard approved personal flotation devices in swimming and diving areas and assess each child’s swimming ability.	
Type: Public Safety	

Acts of 2012	Chapter 165, § 82
<b>An Act to Improve the Administration of State Government and Finance</b>	
Public works legislation makes changes to the approval and public notice process for certain contracts pertaining to design services.	
Type: Public Works/Development	

Acts of 2012	Chapter 165, § 84
<b>An Act to Improve the Administration of State Government and Finance</b>	
Municipal services legislation requires municipalities to provide public access to statutes, court decisions, and various other documents that the Secretary of State provides to each municipality.	
Type: Municipal Services	

Acts of 2012	Chapter 193
<b>An Act Further Regulating Animal Control</b>	
Animal control legislation requiring municipalities to increase the reimbursement level for veterinarians who provide emergency treatment to cats or dogs injured in the municipality for which ownership is unknown and shifts the responsibility from the counties to the municipalities to pay for the damages to livestock or fowl by a dog from outside the premises.	
Type: Public Safety	

Acts of 2012	Chapter 216
<b>An Act Relative to the Emergency Management Service Response of Public Utility Companies</b>	
Public safety legislation requiring municipalities to notify electric and gas distribution companies and the Massachusetts Emergency Management Agency of the emergency management official or designee responsible for coordinating emergency response during storm restoration.	
Type: Public Safety	

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Acts of 2012	Chapter 222
<b>An Act Relative to Student Access to Educational Services and Exclusion from School</b>	
Education legislation that makes changes to the type of services, notifications, and suspension and expulsions procedures that school districts are required to provide to students and their guardians.	
Type: Education	

Acts of 2012	Chapter 224
<b>An Act Improving the Quality of Health Care and Reducing Costs Through Increased Transparency, Efficiency and Innovation</b>	
Health care legislation that requires employers with 21 or more full-time employees, including municipalities, to pay a surcharge if the employer does not provide health care insurance to its employees.	
Type: Employment Benefits	

Acts of 2012	Chapter 239, § 51
<b>An Act Making Appropriations for the Fiscal Year 2012 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects</b>	
Election legislation requires municipalities to follow alternative procedures for the September 6, 2012 primary state election.	
Type: Elections	

Acts of 2012	Chapter 240
<b>An Act Regarding Families and Children Engaged in Services</b>	
Public safety legislation changes the notification procedures and the holding requirements that a police officer must comply with when that officer places a child in custodial protection.	
Type: Public Safety	

Acts of 2012	Chapter 242, § 22
<b>An Act Relative to Financing Improvements to the Commonwealth's Transportation System</b>	
Transportation legislation requires municipalities to obtain guidance from a railway company on bridge projects that cross over a railroad right-of-way or railroad track and requires municipalities to pay for the cost of a flagman, if a flagman is required for the project.	
Type: Transportation	

Acts of 2012	Chapter 262
<b>An Act Relative to the Regulation of Plant Nutrients</b>	
Environmental legislation requires municipalities to review their rules, regulations, ordinances, or by-law relative to nutrient management and fertilizer guidelines to ensure they are not less restrictive than the rules and regulations established by the Department of Agricultural Resources.	
Type: Environment	

Acts of 2012	Chapter 379
<b>An Act Establishing Commonwealth Virtual Schools</b>	
Education legislation requires school districts operating a virtual school for students residing in the district to submit a description of the proposed virtual school to the Commissioner of Elementary and Secondary Education for review and comment four months prior to the virtual school's opening.	
Type: Education	

Acts of 2012	Chapter 403
<b>An Act Relative to Oral Cancer Therapy</b>	
Health care legislation requires various health plans that already provide coverage for cancer treatments to provide orally administered medication without passing any increased costs onto the patient.	
Type: Employment Benefits	

Acts of 2012	Chapter 431
<b>An Act Relative to Annual Immunization Against Influenza for Children</b>	
Education legislation that requires school districts to distribute information about immunization against influenza, provided by the Department of Public Health, to children and parents.	
Type: Education	

Acts of 2012	Chapter 432
<b>An Act Relative to Access to Epinephrine in Schools</b>	
Education legislation requires school nurses, in conjunction with the school, to determine where to locate epinephrine in a secure unlocked accessible location within the school.	
Type: Education	

Acts of 2012	Chapter 433
<b>An Act Providing for a Definition of Intellectual Disability Consistent with the American Association of intellectual and Developmental Disabilities</b>	
Education legislation changes and updates the definition of a person with an intellectual disability, which could require school districts and municipalities to provide services to more persons.	
Type: Education	

Acts of 2012	Chapter 444
<b>An Act Protecting Lakes and Ponds from Aquatic Nuisances</b>	
Environmental legislation requires municipalities to work with the Department of Environmental Protection in responding to aquatic nuisance complaints and to develop long-range programs.	
Type: Environment	

Acts of 2012	Chapter 445
<b>An Act Establishing the Fire Prevention Regulations Appeals Board</b>	
Public safety legislation requires municipalities to follow new procedures to defend determinations of local fire enforcement officials.	
Type: Public Safety	

Acts of 2012	Chapter 448
<b>An Act Further Regulating Dam Safety, Repair and Removal</b>	
Public safety legislation sets a schedule in which municipalities have to inspect municipal owned dams. Municipalities are also required to pay the department for the cost of reclassifying a municipal owned dam.	
Type: Public Safety	

Acts of 2012	Chapter 459
<b>An Act Relative to Background Checks</b>	
Education legislation requires all school districts to obtain criminal background checks and fingerprint based background checks on current or prospective employees, volunteers, and subcontractors who may have unmonitored access to children.	
Type: Education	

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Acts of 2013	Chapter 35
<b>An Act Implementing the Affordable Care Act and Providing Further Access to Affordable Care</b>	
Health care legislation requires municipalities to provide several state agencies information, including personal data in order to determine eligibility for programs and tax credits.	
Type: Employee Benefits	

Acts of 2013	Chapter 36, § 6
<b>An Act Making Appropriations for the Fiscal Year 2013 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities</b>	
Employment benefits legislation extends the killed in the line of duty benefit to municipal emergency medical technicians.	
Type: Employment Benefits	

Acts of 2013	Chapter 36, §§ 18, 20, and 22
<b>An Act Making Appropriations for the Fiscal Year 2013 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities</b>	
Alcohol licensing legislation allows local licensing boards to issue licenses to winery-farmers, farmer-brewers, and farmer-distillers to sell wine, malt beverages, and spirits on the premises.	
Type: Licensing	

Acts of 2013	Chapter 36, § 79
<b>An Act Making Appropriations for the Fiscal Year 2013 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities</b>	
Education legislation creates a pilot program to provide services to students over 10-weeks to ensure college and career readiness; participating schools are required to provide data to the Department of Elementary and Secondary Education on the effectiveness of the program.	
Type: Education	

Acts of 2013	Chapter 38, §§ 73-74
<b>An Act Making Appropriations for the Fiscal Year 2014 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Education legislation which expands the definition of bully to include, not only students, but school staff, and require the schools to further develop bullying prevention plans.	
Type: Education	

Acts of 2013	Chapter 38, § 109
<b>An Act Making Appropriations for the Fiscal Year 2014 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements</b>	
Employee benefits legislation that requires employers to make a medical assistance contribution along with unemployment payments for employees collecting unemployment benefits.	
Type: Employee Benefits	

Acts of 2013	Chapter 46, § 43
<b>An Act Relative to Transportation Finance</b>	
Section 43 relative to gas taxation increase the per gallon gas tax.	
Type: Taxation	

Acts of 2013	Chapter 63
<b>An Act Relative to Sex Offenders</b>	
Public safety legislation that requires level 2 and 3 sex offenders to register at the local police department within two days of release from custody and annually thereafter. The legislation requires a police department to notify the Sex Offender Registry Board, if the department believes a sex offender is at risk of reoffending.	
Type: Public Safety	

Acts of 2013	Chapter 64
<b>An Act Relative to Distribution of Regional Greenhouse Gas Initiative Auction Proceeds</b>	
Environmental legislation that requires municipalities that apply for a reimbursement of reduced property tax receipts from dual coal and oiled fired electric generating stations to make a good faith effort to negotiate payments in lieu of taxes or other compensation in subsequent year.	
Type: Environment	

Acts of 2013	Chapter 77
<b>An Act Relative to Background Checks</b>	
Public safety legislation requires school districts to obtain criminal records checks and fingerprint background checks every three years of current and potential employees or volunteers that may have unsupervised contact with minors and make a determination as to whether the current or potential employee or volunteer is suitable. Moreover, schools must maintain the records received in accordance with various statutory and regulatory provisions.	
Type: Education	

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Acts of 2013	Chapter 118, § 41
<b>An Act Making Appropriations for the Fiscal Year 2013 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects</b>	
Section 41 pertaining to school spending prohibits school districts from including retired teacher health care costs as part of the district's net school spending if those costs were not considered part of the net school spending in FY 1994.	
Type: Education	

Acts of 2013	Chapter 140
<b>An Act Maintaining Short-Term Objectives for Students with Disabilities</b>	
Education legislation requires schools to include measurable annual goals and short-term objectives as a part of each student's Individualized Education Program.	
Type: Education	

Acts of 2014	Chapter 26
<b>An Act Relative to the Special Election for Representative in the General Court in the Fifth Suffolk District</b>	
Election legislation grants the Secretary of State the authority to change any dates related to the special election for representative in the General Court in the Fifth Suffolk District and sets the dates candidates must submit nomination papers.	
Type: Elections	

Acts of 2014	Chapter 54
<b>An Act Ensuring the Safety of Pets in Disaster</b>	
Public safety legislation requires municipalities to include in their emergency plan strategies to support the needs of households with pets.	
Type: Public Safety	

Acts of 2014	Chapter 62
<b>An Act Relative to Veterans Allowances, Labor, Outreach and Recognition</b>	
Section 12 pertaining to taxation creates a new real estate tax exemption for veterans and their spouses who became paraplegics due to an injury that occurred while in the line of duty.	
Type: Taxation	

Acts of 2014	Chapter 86
<b>An Act Relative to Bullying in Schools</b>	
<p>Education legislation requires school districts to develop, adhere to, and update a plan to address bullying prevention and intervention. The bullying legislation also requires each school district to annually report bullying incident data to the Department of Elementary and Secondary Education. The legislation also requires the Department to administer a student survey to assess school climate and the prevalence and nature of bullying in schools once every four years. The legislation gives the Department the power to investigate alleged incidents of bullying and can require a school or school district to take actions to address the findings of the investigation.</p>	
Type: Education	

Acts of 2014	Chapter 111
<b>An Act Relative to Election Laws</b>	
<p>Election legislation which makes numerous changes to voting laws, including changing inactive voter requirements and allowing the registration of minors, 16 years or older, for pre-registration to vote. The election legislation also requires municipal clerks and the registrar or election commissioner to attend an annual training on state and federal election laws. The election legislation would also require municipalities to establish an early voting period for any election held during biennial state elections beginning in 2016. Finally, three percent of municipal precincts would be required to conduct an audit of certain enumerated elections beginning 2016.</p>	
Type: Elections	

Acts of 2014	Chapter 144
<b>An Act Restoring the Minimum Wage and Providing Unemployment Insurance Reform</b>	
<p>Employment legislation makes numerous changes to the unemployment insurance statute, including modifying the provisions regarding: seasonal workers eligibility, a municipality's ability to enter, renew, or extend a contract with an employer who cannot show good standing with the Department of Unemployment Assistance, and worksharing programs. This legislation also increases the minimum wage from \$8 per hour to \$11 per hour over the course of three years.</p>	
Type: Employment	

Acts of 2014	Chapter 145
<b>An Act Extending the Statute of Limitations on Civil Child Sexual Abuse Cases</b>	
<p>Employment legislation changes the governing statute for civil claims against a public employer relating to sexual abuse of a minor and negligent supervision that contributed to the sexual abuse of a minor by extending the period in which a claimant can file a civil action against a municipality.</p>	
Type: Employment	

Acts of 2014	Chapter 149
<b>An Act Relative to Natural Gas Leaks</b>	
Public works legislation requires municipalities to notify gas companies of significant projects on public ways exposing natural gas infrastructure in order to allow gas companies to determine whether leaks in need of repair are located within the project area.	
Type: Public Works/Development	

Acts of 2014	Chapter 197
<b>An Act to Promote Public Safety and Protect Access to Reproductive Health Care Facilities</b>	
Public safety legislation makes changes to municipal law enforcement’s authority to enforce public access to reproductive care facilities and requires law enforcement officials that seek to remove one or more persons from impeding access to the facility to issue a written withdrawal notice to the individual regarding the reasons for their removal and the rules of the withdrawal, including the penalty of arrest if the withdrawal order is violated.	
Type: Public Safety	

Acts of 2014	Chapter 235
<b>An Act Relative to Local Housing Authorities</b>	
Housing legislation adds a tenant member to the board of each housing authority and requires the Department of Housing and Community Development to establish procedures for the election of a tenant representative. This legislation also requires housing authorities to establish monitoring and reporting programs, including a performance-based monitoring program, an annual plan with public comments, and a year-end report and to make certain reports available to the public.	
Type: Municipal Services	

Acts of 2014	Chapter 250
<b>An Act Relative to Labor Relations</b>	
Public employment legislation makes employee exchanges of tours subject to collective bargaining agreements.	
Type: Employment	

Acts of 2014	Chapter 258 § 12
<b>An Act to Increase Opportunities for Long-Term Substance Abuse Recovery</b>	
Section 12 pertaining to public health authorizes the Commissioner of Public Health to place a substance in schedule I on a temporary basis if it meets the criteria set out in the statute and authorizes local and regional boards of health, local inspection departments, or municipal governments to enforce the Commissioner’s order, including the suspension of a local license or permit held by any food, retail, or commercial establishment.	
Type: Licensing	

Acts of 2014	Chapter 260, §§ 7 and 8
<b>An Act Relative to Domestic Violence</b>	
Municipal services legislation makes changes to how police departments record and maintain records relating to sexual assault.	
Type: Municipal Services	

Acts of 2014	Chapter 260, § 31
<b>An Act Relative to Domestic Violence</b>	
Public safety legislation changes the bailing provisions for persons arrested for a violation of certain domestic violence statutes and may require local police departments to hold persons arrested for said violations for six hours when the local court is not in session.	
Type: Public Safety	

Acts of 2014	Chapter 260, § 42
<b>An Act Relative to Domestic Violence</b>	
Education legislation requires schools and teachers to incorporate new material on domestic violence, teen dating violence, and healthy relationships into the mandated health curriculum.	
Type: Education	

Acts of 2014	Chapter 284, § 7
<b>An Act Relative to the Reduction of Gun Violence</b>	
Section 7 pertains to public education and requires schools to update the medical emergency response plan and to consult additional municipal departments when developing plans, including local police, fire, and emergency personnel, as well as to review the response sequences and conduct walk-throughs with local police and fire officials and submit the plan to local police and fire departments.	
Type: Education	

Acts of 2014	Chapter 284, § 11
<b>An Act Relative to the Reduction of Gun Violence</b>	
Section 11 pertains to public education and public safety and requires schools to develop plans to address the general mental health needs of its students, student’s families, and staff. Section 11 also requires municipal departments to comply with certain provisions, subject to appropriation, including (1) requiring police departments to assign one school resource officer to serve the school district; (2) requiring schools to obtain access to a two-way communication device to communicate with police and fire departments; and (3) requiring schools to provide two hours of suicide awareness and prevention training for licensed personnel every three years.	
Type: Education	

Acts of 2014	Chapter 284, §§ 20-70
<b>An Act Relative to the Reduction of Gun Violence</b>	
Public safety legislation makes various changes to the licensing requirements for firearms and self-defense sprays requiring police departments to update internal policies and procedures.	
Type: Public Safety	

Acts of 2014	Chapter 287, § 18
<b>An Act Promoting Economic Growth Across the Commonwealth</b>	
Section 18 pertaining to taxation requires municipalities to seek certification and approval of tax increment financing agreements and special tax assessments from the Economic Assistance Coordinating Council.	
Type: Taxation	

Acts of 2014	Chapter 292
<b>An Act Establishing Uniform Wage Compliance and Record Keeping</b>	
Employment legislation extends liability for all employers, including municipal employers, by tolling the applicable statute of limitations while the attorney general is reviewing a complaint.	
Type: Employment	

Acts of 2014	Chapter 305
<b>An Act Relative to Rock Wall Climbing Safeguards</b>	
Public safety legislation which sets out certain criteria for the licensing of portable rock wall climbing devices that municipalities must administer.	
Type: Public Safety	

Acts of 2014	Chapter 361
<b>An Act Relative to Cardiopulmonary Resuscitation Certification for Athletic Coaches</b>	
Education legislation requires all school athletic coaches be certified in CPR with the cost of certification the responsibility of the coaches.	
Type: Education	

Acts of 2014	Chapter 417
<b>An Act Further Regulating the Crime of Accosting or Annoying</b>	
Public safety legislation eliminates the requirement that a victim of the crime of accosting and annoying be of a different gender than the offender.	
Type: Public Safety	

Acts of 2014	Chapter 425
<b>An Act Relative to Pesticide Licensing and Mosquito Control</b>	
Environmental legislation requires each permitted catch basin applicator to maintain a record of any larvicide application.	
Type: Environment	

Acts of 2014	Chapter 451, § 2
<b>An to Improve Criminal Laws Relative to Organized Retail Theft</b>	
Section 2 pertaining to public safety creates new statutory provisions that criminalize certain behavior relating to theft or fraud of merchants.	
Type: Public Safety	

Acts of 2014	Chapter 453
<b>An Act Relative to the Sharing of Information by the Registry of Motor Vehicles</b>	
Transportation legislation requires the Registry of Motor Vehicles to provide a notice to local police departments when a person’s license is suspended or revoked and to report on the technical capabilities required to provide the necessary information to municipalities, along with complications and impediments to the implementation of a notification system.	
Type: Public Safety	

Acts of 2014	Chapter 454
<b>An Act Relative to the Sale of Malt Beverages and Distilled Spirits at Auction</b>	
Licensing legislation expands the list of alcoholic beverages that a municipal licensing authority may grant a license to sell to include malt beverages and distilled spirits.	
Type: Licensing	

Acts of 2014	Chapter 455
<b>An Act Relative to the Indemnification of Certain Fire Districts</b>	
Retirement benefit legislation requires municipalities to count reserve service as a call fire fighter for fire and water districts as credible service for retirement benefits.	
Type: Employment Benefits	

Acts of 2014	Chapter 484
<b>An Act Relative to Parental Leave</b>	
Employment legislation requires all employers to provide eight weeks of parental leave to full-time employees meeting certain criteria, extending the benefit to both fathers and mothers alike.	
Type: Employment	

Acts of 2014	Chapter 485
<b>An Act Relative to Local Commissions on Disability</b>	
Municipal services legislation allows local disability commissions to permit remote participation as long as the absent member and all persons present at the meeting location are clearly audible to each other.	
Type: Municipal Services	

Acts of 2014	Chapter 487
<b>An Act Further Regulating Town Meeting Notices</b>	
Public meeting legislation creates procedures to recess and continue the town meeting to another date and time due to a weather-related or a public safety emergency.	
Type: Municipal Services	

Acts of 2014	Chapter 489
<b>An Act Relative to Missing Persons</b>	
Public safety legislation establishes procedures for a state wide missing person data collection and bulletin system run by the state police. The state police are required to establish and provide to law enforcement agencies best practices for reporting missing persons and for processing, preserving, storing, and testing of DNA samples in missing person cases, which could change local public safety procedures.	
Type: Public Safety	

Acts of 2014	Chapter 492
<b>An Act Relative to Disability Pension Benefits and Earnings</b>	
Disability pension legislation adjusts pension or retirement allowances by raising the amount a former public employee can earn while receiving a disability retirement benefit.	
Type: Employment Benefit	

Acts of 2014	Chapter 503
<b>An Act Relative to Local Tax Transparency</b>	
Taxation legislation requires municipalities who have authorized certain real property tax exemptions to reduce proportionally community preservation tax assessments.	
Type: Taxation	

Acts of 2014	Chapter 505
<b>An Act Relative to Earned Sick Time</b>	
Employment legislation, enacted through an initiative petition process, requires all employers to provide earned sick time and establishes minimum criteria for earning sick time.	
Type: Employment Benefit	

Acts of 2015	Chapter 119, § 13
<b>An Act Making Appropriations for the Fiscal Year 2015 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects</b>	
Section 13 pertaining to early voting requires the officer in charge of counting ballots to exclude early voting ballots if the officer knows that the person died prior to the polls opening on election day.	
Type: Elections	

<b>Acts of 2015</b>	<b>Chapter 119, § 30</b>
<b>An Act Making Appropriations for the Fiscal Year 2015 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects</b>	
Section 30 pertaining to economic development establishes a special commission to study and develop a pilot program to address issues facing suburban edge communities and requires the five municipal members to participate in the pilot program.	
Type: Public Works/Development	

<b>Acts of 2015</b>	<b>Chapter 119, § 65</b>
<b>An Act Making Appropriations for the Fiscal Year 2015 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects</b>	
Section 65 pertaining to employment benefits requires municipalities to apply unemployment assistance requirements to retired police officers, firefighters, or emergency medical technicians who are appointed as a special police officer, call or auxiliary firefighter, or emergency medical technician.	
Type: Employment Benefits	

## **PROPOSALS FOR ADDITIONAL MUNICIPAL RELIEF**

### **1. Adoption of Legislation Requiring State Agencies to File Municipal Impact Statements When Adopting, Amending, or Repealing Regulations**

Municipalities frequently approach the Division of Local Mandates (DLM) about the numerous requirements imposed through the regulatory processes. Through this statutory review, DLM identified that 19 of the statutes determined to impose costs upon municipalities also authorize state agencies to promulgate rules or regulations to further define obligations under the enacted statutes.

While state agencies are currently required under Executive Order 145, established on October 21, 1978, to consider the potential local impact when adopting, repealing, or amending rules or regulations, executive orders can be amended, superseded, or terminated.<sup>25</sup> Without codification, the local impact reporting requirement could easily be terminated by the governor without any input from the General Court. Moreover, Executive Order 145 only requires state agencies to file a statement on local impact with the Local Government Advisory Committee (LGAC) and the Department of Community Affairs, now known as the Department of Housing and Community Development. Unlike other regulatory impact statements, the local impact statements under Executive Order 145 are not required to be filed with the Secretary of State and made publicly available.

Consequently, DLM recommends the adoption of legislation to require by statute that state agencies file municipal impact statements with the Secretary of State's Office, DLM, and the LGAC when adopting, amending, or repealing regulations.<sup>26</sup> If state agencies took municipal concerns into account when drafting regulations, those agencies may be able to mitigate the impact of the regulations on municipalities. Moreover, statutorily requiring state agencies to file municipal impact statements with the Secretary of State's Office would provide municipalities and members of the public with readily available access to municipal impact statements, thus opening the regulatory amendment process to a more robust discussion of the changes that affect municipalities.

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<sup>25</sup> E.O. 145-1978

<sup>26</sup> See Appendix B for proposed legislation.

Finally, providing DLM with access to municipal impact statements would enable DLM to be more responsive when state agencies are considering regulatory changes and to provide feedback to state agencies on the proposed regulatory changes.

## **2. Adoption of Legislation Expanding the Authority of the Division of Local Mandates to Provide Reports on the Fiscal Impacts of Proposed Legislation on Municipalities**

DLM determined that during the last five calendar years (2011 through 2015), the General Court enacted at least 97 statutory provisions that have a financial impact on municipalities. These provisions constitute approximately 21% of all the legislation that was enacted, excluding legislation that was filed pertaining to local matters. DLM does not have the statutory authority to review proposed legislation for fiscal impact; DLM only has the statutory authority to review whether a statute, rule, or regulation imposes a mandate within the meaning of the Local Mandate Law or whether a statute or regulation has a significant financial impact on cities and towns.<sup>27</sup>

Consequently, DLM recommends the adoption of legislation granting DLM the authority to provide research, assistance, and analysis to legislators, legislative staff, and legislative committees on the fiscal impact of proposed legislation on cities and towns.<sup>28</sup> DLM's current analysis of the last five calendar years is retrospective and some of the obligations required under the legislation that DLM has highlighted have already taken effect. However, if legislation was analyzed before the enactment process, DLM may better be able to assist the General Court in recommending alternatives to proposed legislation to limit the impact of that legislation on municipalities. Moreover, the members of the General Court could make more informed legislative decisions, if the members were provided with municipal fiscal reports on legislation.

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<sup>27</sup> M.G.L. c. 29, § 27C and M.G.L. c. 11, § 6B ([see Appendix A](#)).

<sup>28</sup> [See Appendix B for proposed legislation.](#)

## **APPENDIX A**

### **The Division of Local Mandate's Statutory Authority**

Section 6B of Chapter 11 of the Massachusetts General Laws outlines the duties and powers of the Division of Local Mandates. Section 6B also authorizes DLM to examine any state law or regulation that has a significant local cost impact, regardless of whether it satisfies the more technical standards under the Local Mandate Law.

#### **M.G.L. c. 11, § 6B**

The division of local mandates, as provided for in section six of this chapter, shall have the responsibility of determining to the best of its ability and in a timely manner the estimated and actual financial effects on each city and town of laws, and rules and regulations of administrative agencies of the commonwealth either proposed or in effect, as required under section twenty-seven C of chapter twenty-nine of the General Laws.

The division shall have the power to require the chief officer of any appropriate administrative agency of the commonwealth to supply in a timely manner any information determined by the division to be necessary in the determination of local financial effects under said section twenty-seven C. The chief officer shall convey the requested information to the division with a signed statement to the effect that the information is accurate and complete to the best of his ability.

The division when requested under the provisions of subsections (d) and (f) of said section twenty-seven C, shall update its determination of financial effects based on either actual cost figures or improved estimates or both.

The division shall review every five years those laws and administrative regulations which have a significant financial impact upon cities or towns. For the purposes of this section "Significant financial impact" is defined as requiring municipalities to expand existing services, employ additional personnel, or increase local expenditures. Said division shall determine the costs and benefits of each such law and regulation, and submit a report to the general court of each session together with its recommendation, if any, for the continuation, modification or elimination of such law or regulation.

## Local Mandate Law

The Local Mandate Law generally provides that any post-1980 law, regulation, or rule imposing service or cost obligations on cities, towns, regional school districts, or educational collaboratives shall be effective only if locally accepted or fully funded by the Commonwealth. Any protected party aggrieved by such a law, regulation, or rule may petition Division of Local Mandates for a determination of whether the law, regulation, or rule constitutes a mandate and a cost determination of the state funding necessary to sustain a mandate.

### M.G.L. c. 29, § 27C

Notwithstanding any special or general law to the contrary:

(a) Any law taking effect on or after January 1, 1981 imposing any direct service or cost obligation upon any city or town shall be effective in any city or town only if such law is accepted by vote or by the appropriation of money for such purposes, in the case of a city by the city council in accordance with its charter, and in the case of a town by a town meeting, unless the general court, at the same session in which such law is enacted, provides, by general law and by appropriation, for the assumption by the commonwealth of such cost, exclusive of incidental local administration expenses and unless the general court provides by appropriation in each successive year for such assumption.

(b) Any law taking effect on or after January 1, 1981 granting or increasing exemptions from local taxation shall be effective in any city or town only if the general court, at the same session in which such law is enacted, provides by general law and by appropriation for payment by the commonwealth to each city and town of any loss of taxes resulting from such exemption.

(c) Any administrative rule or regulation taking effect on or after January 1, 1981 which shall result in the imposition of additional costs upon any city or town shall not be effective until the general court has provided by general law and by appropriation for the assumption by the commonwealth of such cost, exclusive of incidental local administration expenses and unless the general court provides by appropriation in each successive year for such assumption.

(d) Any city or town, any committee of the general court, and either house of the general court by a majority vote of its members, may submit written notice to the division of local mandates, established under section 6 of chapter 11, requesting that the division determine whether the costs imposed by the

commonwealth by any law, rule or regulation subject to this section have been paid in full by the commonwealth in the preceding year and, if not, the amount of any deficiency in such payments. The division shall make public its determination within 60 days after such notice.

(e) Any city or town, or any 10 taxable inhabitants of any city or town may in a class action suit petition the superior court alleging that under subsections (a), (b) and (c) of this section with respect to a general or special law or rule or regulation of any administrative agency of the commonwealth under which any city or town is required to expend funds in anticipation of reimbursement by the commonwealth, the amount necessary for such reimbursement has not been included in the general or any special appropriation bill for any year. Any city or town, or any 10 taxable inhabitants of any city or town may in a class action suit petition the superior court alleging that under subsections (a), (b) and (c) of this section with respect to any general or special law, or rule or regulation of any administrative agency of the commonwealth which imposes additional costs on any city or town or which grants or increases exemptions from local taxation, the amount necessary to reimburse such city or town has not been included in the general or any special appropriation bill for any year. The determination of the amount of deficiency provided by the division of local mandates under subsection (d) of this section shall be prima facie evidence of the amount necessary. The superior court shall determine the amount of the deficiency, if any, and shall order that said city or town be exempt from such general or special law, or rule or regulation of any administrative agency until the commonwealth shall reimburse such city or town the amount of said deficiency or additional costs or shall repeal such exemption from local taxation.

(f) Any of the parties permitted to submit written notice to the division of local mandates under subsection (d) of this section may submit written notice to the division requesting that the division determine the total annual financial effect for a period of not less than 3 years of any proposed law or rule or regulation of any administrative agency of the commonwealth. The division shall make public its determination within 60 days of such notice.

(g) Notwithstanding subsection (a), (b) and (c), any city or town shall be allowed to accept any law, rule or regulation specified by said subsections whether or not such law, rule or regulation is funded by the commonwealth.

(h) This section shall apply to regional school districts and educational collaboratives organized under section 4E of chapter 40, to the same extent as it applies to cities and towns. A regional school district

may accept a law, rule or regulation by vote of its school committee and an educational collaborative by vote of its board of directors.

(i) This section shall not apply to any costs to cities and towns or exemptions to local taxation resulting from a decision of any court of competent jurisdiction, or to any law, rule or regulation enacted or promulgated as a direct result of such a decision.

## **APPENDIX B**

### **Draft Legislation**

#### **An Act Relative to Municipal Impact Statements**

SECTION 1. Section 2 of chapter 30A of the General Laws is hereby amended by inserting after paragraph 5 the following paragraph:

A municipal impact statement shall be filed with the state secretary, the division of local mandates in the office of the state auditor, and the local government advisory committee on the same day that the notice is filed and shall accompany the notice. Notwithstanding section 6, the state secretary shall include the full text of said municipal impact statement on the electronic website of the state secretary; provided, however, that the full text of the municipal impact statement may also be inspected and copied in the office of the state secretary during business hours.

That municipal impact statement shall include, but not be limited to, the following:

- (1) an estimate of the number of cities and towns subject to the proposed change;
- (2) projected costs imposed upon cities and towns;
- (3) projected expansion of existing services;
- (4) projected employment of additional personnel;
- (5) alteration of administrative work or procedures;
- (6) changes to organizational structures;
- (7) increased disbursements which are not reimbursed by the federal or state government;
- (8) limitations on the discretion exercised by local officials; and
- (9) an analysis of whether the changes are duplicative of existing state or federal laws or regulations.

SECTION 2. Section 3 of chapter 30A of the General Laws is hereby amended by inserting after paragraph 5 the following paragraph:

A municipal impact statement shall be filed with the state secretary, the division of local mandates in the office of the state auditor, and the local government advisory committee on the same day that the notice is filed and shall accompany the notice. Notwithstanding section 6, the state secretary shall include the full text of said municipal impact statement on the electronic website of the state secretary; provided, however, that the full text of the municipal impact statement may also be inspected and copied in the office of the state secretary during business hours.

That municipal impact statement shall include, but not be limited to, the following:

- (1) an estimate of the number of cities and towns subject to the proposed change;
- (2) projected costs imposed upon cities and towns;
- (3) projected expansion of existing services;
- (4) projected employment of additional personnel;
- (5) alteration of administrative work or procedures;
- (6) changes to organizational structures;
- (7) increased disbursements which are not reimbursed by the federal or state government;
- (8) limitations on the discretion exercised by local officials; and
- (9) an analysis of whether the changes are duplicative of existing state or federal laws or regulations.

SECTION 3. Section 5 of chapter 30A of the General Laws is hereby amended by striking out the second sentence in paragraph two and inserting its place the following:

In addition, no rule or regulation so filed, unless filed for the purposes of setting rates within the commonwealth, shall become effective until an agency has filed with the state secretary a statement considering the impact of said regulation on small business and on the cities and towns of the commonwealth.

SECTION 4. Section 5 of chapter 30A of the General Laws is hereby amended by inserting after the third sentence in paragraph two the following language:

The requirements to file municipal impact statements under sections 2 and 3 shall be enforceable by a civil action for mandamus relief, but the sufficiency of the statement filed shall not be grounds for invalidating or staying the effect of the regulation.

**An Act Relative to Municipal Legislative Impact Statements**

SECTION 1. Notwithstanding any general or special law to the contrary and subject to appropriation, section 6B of chapter 11 of the General Laws is hereby amended by inserting after paragraph 3 the following paragraph:

The division shall, subject to appropriation, provide research, assistance, and analysis to legislators, legislative staff, and legislative committees on the fiscal impact of proposed legislation upon cities and towns. The findings and recommendations of the office shall not be binding upon the Legislature, but shall be an independent assessment of costs and a proposal of statutory changes to produce a more cost-sensitive and effective proposal. Legislators may request that costs of a proposed bill be reviewed at any time during the legislative process, and if such a review is requested, the review shall be completed prior to the reporting of the bill from its then current committee.

## **APPENDIX C**

### **Executive Order 145**

Executive Order 145 requires state agencies to consider the impact of policy and regulatory changes on cities and towns and to submit a local impact statement to the Local Government Advisory Commission and the Department of Community Affairs prior to promulgating regulatory changes.

#### **Consultation with Cities & Towns on Administrative Mandates**

WHEREAS, municipal officials must be able to consider statewide agency policy and regulatory actions which have significant financial, procedural, or organizational impact on local governments in order to effectively provide services to their citizens; and

WHEREAS, state agencies ought to consider the impact on local governments of policy and regulatory mandates which include significant financial, procedural, or organizational obligations in order to make informed, credible decisions regarding the application of such policies and regulations; and

WHEREAS, the Governor recognizes that state-local cooperation in the formulation of the Commonwealth's administrative policies and regulations affecting local governments is essential to the successful implementation of viable policies and regulations; and

WHEREAS, affirmative steps are necessary to ensure that municipal officials are fully informed of proposed agency policies and regulations which affect local governments, prior to their promulgation; and

WHEREAS, state administrative mandates may place significant additional financial burdens on municipalities;

NOW, THEREFORE, I, Michael S. Dukakis, Governor of the Commonwealth by virtue of the authority vested in me as supreme executive magistrate, do hereby order as follows.

#### **SECTION I: DECLARATION OF POLICY**

Agencies shall take no action (as defined in Section II) without having followed the consultation procedures as set forth in Section III to inform and thereafter receive advice from local governments of the potential impact on local governments of the proposed action.

SECTION II: DEFINITION

Agency is defined as any agency, department, board, commission, authority or other instrumentality of the Commonwealth.

Action is defined as (a) the adoption, repeal or amendment of any rule or regulation subject to the Mass. Administrative Procedure Act (hereinafter called A.P.A.), M.G.L. Chapter 30A; (b) any administrative action that either places additional expenditure, procedural, or organizational requirements on local governments or limits the discretionary powers of local officials or agencies on a statewide basis. Enforcement of duly enacted laws and regulations is not within the scope of this executive order.

The Local Government Advisory Committee established pursuant to Executive Order No. 123 (1976) is hereinafter called L.G.A.C. The Department of Community Affairs is hereinafter called D.C.A.

SECTION III: PROCEDURES

1. In the case of action subject to the A.P.A., at least 14 calendar days prior to the initiation of compliance with the A.P.A., agencies shall initiate the procedures set forth below. In the case of actions not subject to the A.P.A., agencies shall initiate said procedures at least 45 calendar days prior to the proposed implementation of said action.
2. Agencies shall provide L.G.A.C. and D.C.A. with a brief statement describing the proposed action which emphasizes the responsible agency officials' best judgement of those elements which might impact on local governments including, when feasible, preliminary cost estimates.
3. Within 21 calendar days of receipt of said notice, either L.G.A.C. or D.C.A. shall notify the originating agency as to whether or not it believes the proposed action presents potential for significant impact. Failure to so notify within 21 calendar days shall be deemed to constitute a judgement of no significant impact.
4. Any such notice shall set forth the aspects of the proposed action which the L.G.A.C. or the D.C.A., as the case may be, believes present potential for significant impact.

5. Within 14 calendar days of the receipt of a notice under Section III 3,4, the originating agency shall convene a meeting of representatives of the agency, L.G.A.C., and D.C.A. to review and discuss the potentially significant impact of the proposed action.

#### SECTION IV: EMERGENCY ACTION

Agencies may initiate emergency actions under relevant sections of the Administrative Procedure Act without prior compliance with this order, provided that compliance shall be initiated as soon as practicable following the emergency action and in any event to making any emergency action permanent.

#### SECTION V: DETERMINATION OF SIGNIFICANT IMPACT

In determining whether the proposed action may present potential for significant impact, agencies, L.G.A.C., and the D.C.A. shall consider the extent to which the proposed action might require municipalities:

- a) to significantly expand existing services;
- b) to employ additional personnel;
- c) to significantly alter administrative and work procedures;
- d) to realign organizational structures;
- e) to increase disbursements which are not reimbursed by the federal or state government; or
- f) to limit the discretion exercised by local officials.

Each agency head, or a designee of the agency head, shall have responsibility within that agency for reviewing proposed administrative policies and regulations to ensure compliance with this order.

#### SECTION VI: EFFECTIVE DATE

This order shall take effect on November 20, 1978, provided, however, that it shall not apply to any action subject to the A.P.A. for which compliance with the A.P.A. is initiated prior to November 20, 1978.

SECTION VII

This order shall continue in effect until amended, superseded or terminated by subsequent Executive Order.

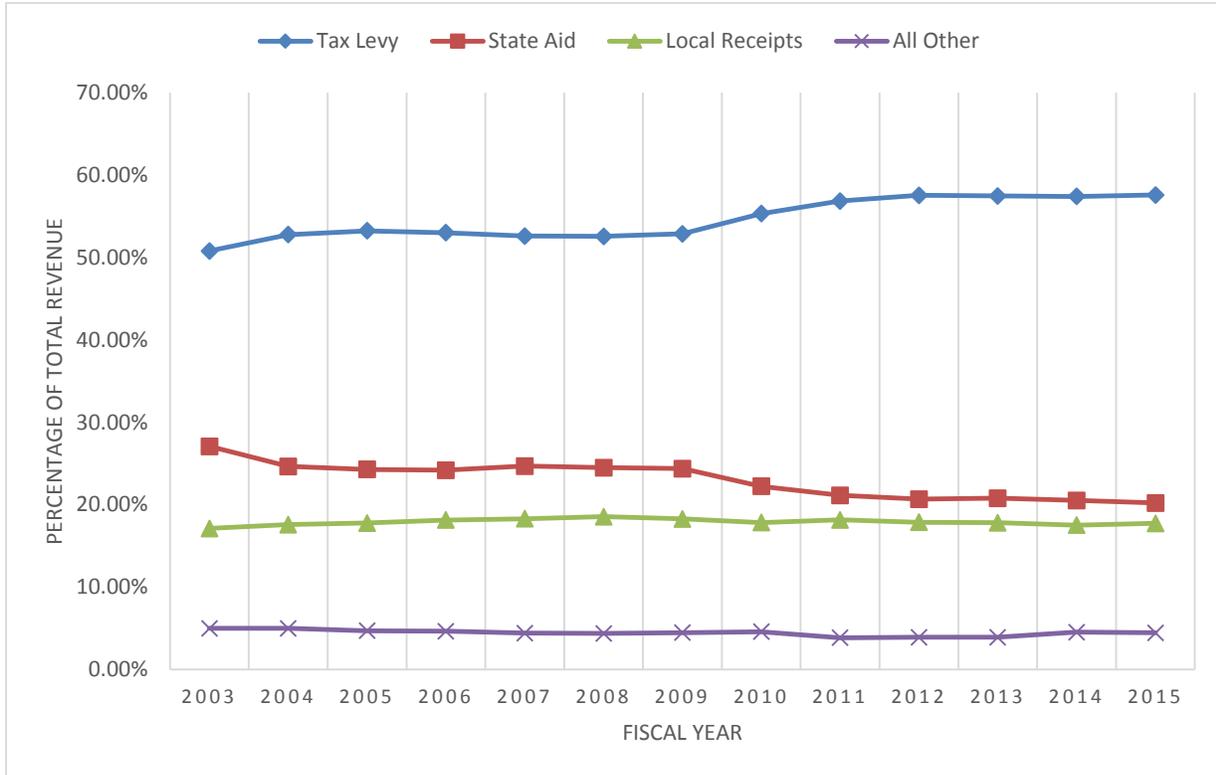
Given at the Executive Chamber in Boston this twenty-first day of October, in the year of Our Lord one thousand nine hundred and seventy eight and of the independence of the United States of America, two hundred and second.

MICHAEL S. DUKAKIS  
GOVERNOR  
Commonwealth of Massachusetts

Paul Guzzi  
Secretary of the Commonwealth

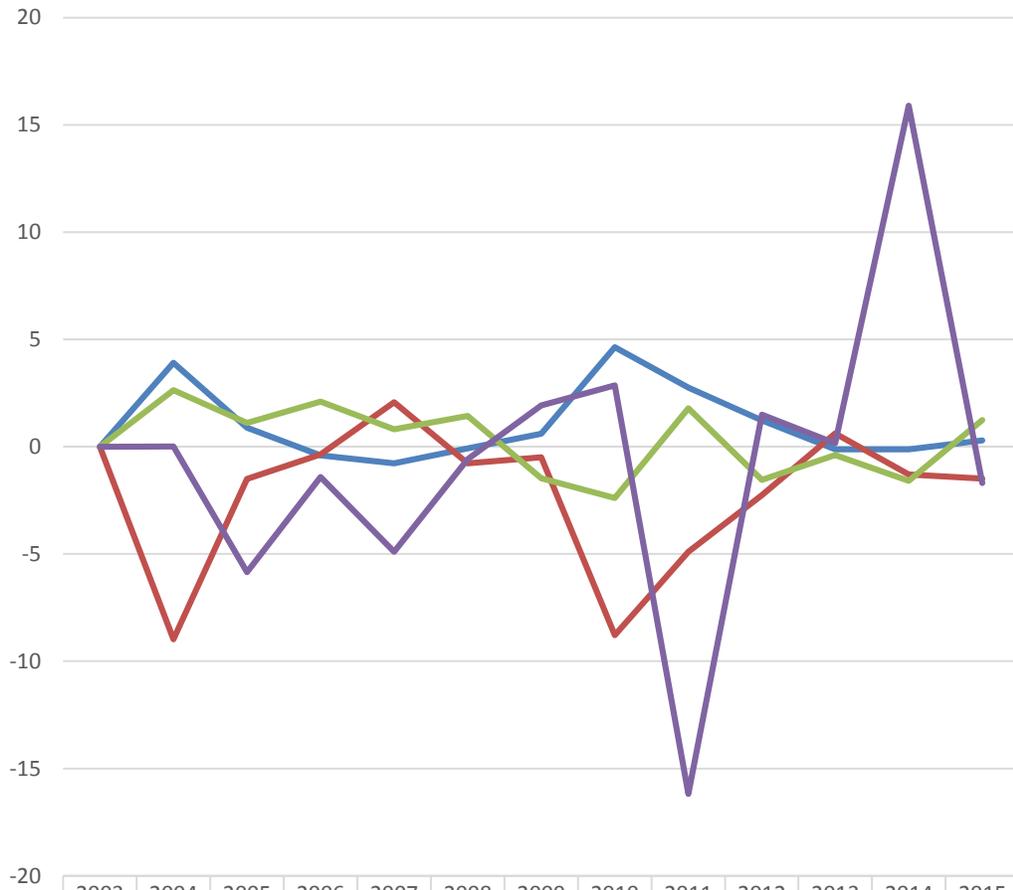
**APPENDIX D<sup>29</sup>**

**Municipal Revenue by Source**



<sup>29</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Revenues by Source*, available at <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=RevenueBySource.RBS.RevbySourceMAIN>.

Percentage Change of Municipal Revenue by Sources  
from Fiscal Year to Fiscal Year



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
— Tax Levy	0	3.91	0.88	-0.41	-0.78	-0.08	0.60	4.63	2.75	1.23	-0.12	-0.12	0.30
— State Aid	0	-8.98	-1.51	-0.36	2.07	-0.78	-0.50	-8.78	-4.90	-2.26	0.62	-1.30	-1.48
— Local Receipts	0	2.64	1.11	2.10	0.80	1.43	-1.48	-2.39	1.79	-1.55	-0.40	-1.59	1.24
— All Other	0	0.01	-5.85	-1.41	-4.90	-0.58	1.92	2.86	-16.18	1.50	0.16	15.90	-1.70

— Tax Levy    — State Aid    — Local Receipts    — All Other

## APPENDIX E

### 50-State Survey

#### State Constitutional, Statutory Provisions, and Executive Orders that Provide State Mandate Protections to Municipalities

This is a state survey of constitutional and statutory provisions that restrict a state’s authority to impose state mandates on municipalities. Also included is proposed state legislation to create constitutional or statutory provisions that restrict a state’s authority to impose mandates. At least 25 states, including Massachusetts, limit a state’s authority to impose mandates on cities or towns. In New England, Maine, Massachusetts, and New Hampshire have statutory or constitutional provisions that limit the state’s authority to impose mandates on cities or towns. Additionally, at least 5 states have statutory or constitutional provisions that require government entities to determine whether legislation, statutes or regulations impose financial obligations on municipalities, including Connecticut, Kentucky, Massachusetts, Nevada, and Pennsylvania.

State	Citation	Summary
<b>Alabama</b>	<a href="#"><u>Ala. Const. amend. 621</u></a>	The Alabama Constitution restricts new or increased state mandated expenditures on municipalities
<b>Alaska</b>	<a href="#"><u>Alaska Const. Art. II, § 19</u></a>	The Alaska Constitution provides that no law may be enacted which requires a political subdivision to pay for the requirements of a law unless the law is approved by a majority of the electorate in that political subdivision.
<b>Arizona</b>		
<b>Arkansas</b>		
<b>California</b>	<a href="#"><u>Cal. Const. Art. XIII B, § 6</u></a>	The California Constitution requires the state to reimburse municipalities when the state legislature or a government agency mandates a new program or higher level of service on a municipality
<b>Colorado</b>	<a href="#"><u>Colo. Const. Art. X, § 20(9)</u></a> <a href="#"><u>Colo. Rev. Stat. § 29-1-304.5</u></a>	The Colorado Constitution provides that, except for federally mandated public education requirements, a local district may reduce or end its subsidy to any program delegated to it by the general assembly.

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<b>Connecticut</b>	<a href="#">Conn. Gen Stat. §§ 16-2-32b and 32c</a>	Connecticut requires a cost estimate on any bill creating or enlarging state mandates to municipalities. Connecticut also requires the Conn. Advisory Committee on Intergovernmental Relations to submit to General Assembly a list of state mandates.
<b>Delaware</b>		
<b>Florida</b>	<a href="#">Fla. Const. Art. 7, § 18</a>	The Florida Constitution prohibits municipalities from being bound by laws requiring counties or municipalities to spend funds or limiting a municipality's or county's ability to raise revenue or receive state tax revenue.
<b>Georgia</b>		
<b>Hawaii</b>	<a href="#">Haw. Const. Art. VIII, § 5</a>	The Hawaiian Constitution requires the state to share the cost of any new program or increase in the level of service under an existing program mandated upon a local government.
<b>Idaho</b>		
<b>Illinois</b>	<a href="#">30 Ill. Comp. Stat. § 805/6</a>	Illinois requires that, after January 1, 1981, certain legislative or administrative mandates on local governments will be reimbursed by at least 50% and loss in revenue directly attributed to a mandated classification or exemption of property shall be reimbursed by the state by 100%.
<b>Indiana</b>		
<b>Iowa</b>	<a href="#">Iowa Code § 25B.2</a>	Iowa allows a municipality to delay implementation of a state mandate enacted on or after July 1, 1994 that requires the municipality to engage in a new activity or provide new services for which the state has not provided funding.
<b>Kansas</b>		
<b>Kentucky</b>	<a href="#">Ky. Rev. Stat. Ann. § 6.960</a> <a href="#">Ky. Rev. Stat. Ann. § 13A.250</a>	Kentucky requires that the Legislative Research Commission or other departments or agencies prepare a fiscal note for any bill introduced in General Assembly which relates to municipal government. Kentucky also requires the Secretary of Finance to prepare a fiscal note for any order of an executive department or agency which relates to municipal government. Finally, Kentucky requires administrative bodies that promulgate regulations to consider the cost of the regulations on state and local government, including projected costs or cost savings and prepare a fiscal note to be submitted along with the regulation.

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<b>Louisiana</b>	<a href="#"><u>La. Const. Art VI, § 14</u></a>	The Louisiana Constitution prohibits the legislature or an executive agency from imposing increased expenditures, unless a funding mechanism is provided or accepted by the municipality.
<b>Maine</b>	<a href="#"><u>Me. Const. Art IX, § 21</u></a> <a href="#"><u>Me. Rev. Stat. Ann. tit. 30-A § 5685</u></a>	The Maine Constitution requires the state to fund 90% of the local costs for new mandates; the legislature may avoid requirement by two-thirds vote in both houses. Maine also requires state agencies to submit an annual report to the State Department of Administrative and Financial Services detailing all payments to municipalities to compensate for imposed mandates. The State Department of Administrative and Financial Services is required to compile this information and submit an annual mandates report to the Governor and the Legislature.
<b>Maryland</b>		
<b>Massachusetts</b>	<a href="#"><u>M.G.L. c. 29, § 27C</u></a> <a href="#"><u>M.G.L. c. 11, § 6B</u></a>	Massachusetts provides that any post-1980 state law, rule, or regulation “imposing any direct service or cost obligation upon any city or town shall be effective only if” the community votes to accept the law, rule, or regulation, or the Commonwealth assumes the cost of compliance. It also allows any community aggrieved by an unfunded state mandate to petition superior court for an exemption from compliance.
<b>Michigan</b>	<a href="#"><u>Mich. Const. Art. IX, § 29</u></a> <a href="#"><u>Mich. Comp. Laws § 21.234</u></a>	The Michigan Constitution prohibits the state from reducing the state’s financial portion to municipalities for state mandated existing activities and services. Additionally, Michigan prohibits the state from imposing new requirements or an increase in service on municipalities unless it provides funding.
<b>Minnesota</b>	<a href="#"><u>Minn. Stat. § 127A.05(2)</u></a>	Minnesota requires the State Education Commissioner to produce quadrennial report on education-related mandates in state laws or rules.
<b>Mississippi</b>		
<b>Missouri</b>	<a href="#"><u>Mo. Const. Art. X, §21</u></a>	The Missouri Constitution prohibits the state from reducing the state’s financial portion to municipalities for state mandated existing activities and services and prohibits the state from imposing new requirements or an increase in service on municipalities unless it provides funding.

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<b>Montana</b>	<a href="#">Mont. Code Ann. § 1-2-112</a>	Montana provides that any law which requires municipalities “to perform an activity or provide a service or facility that requires direct expenditure of additional funds” must provide a specific means to finance the mandate, and any law that fails to provide a specific means to fund the mandate will not be effective until financing is provided.
<b>Nebraska</b>		
<b>Nevada</b>	<a href="#">Nev. Rev. Stat. § 218D.270</a>	Nevada requires the legislature to provide a specific funding source for any law generating impact in excess of \$5,000 on one or more municipalities. Nevada also requires the legislature to indicate whether legislation contains an unfunded mandate and whether the new law was passed at the requests of municipality.
<b>New Hampshire</b>	<a href="#">N.H. Const. Art. 28-a</a>	The New Hampshire Constitution prohibits all new or expanded requirements upon municipalities unless the mandates are funded by the state or approved by local governments.
<b>New Jersey</b>	<a href="#">N.J. Const. Art. VIII, § 2 ¶ 4</a> <a href="#">N.J. Exec. Order No. 4 (2010)</a>	The New Jersey Constitution provides that laws or regulations enacted or promulgated on or after January 17, 1996 that are determined to be an unfunded mandate on a board of education, county, or municipality by the Council on Local Mandates are not mandatory.  Executive Order No. 4 prohibits all executive agencies, boards, commissions, departments, and authorities from recommending, proposing, publishing, or submitting regulations containing an unfunded mandate, unless expressly authorized by the governor and requires those entities to provide a fiscal impact of proposed mandates on a local government.
<b>New Mexico</b>	<a href="#">N.M. Const. Art. X, § 8</a>	The New Mexico Constitution holds that the state cannot place mandates on local governments unless requisite resources or funding are provided.
<b>New York</b>	<a href="#">N.Y. Exec. Order No. 6 (2011)</a>	Executive Order No. 6 creates a Mandate Relief Council which has authority to review requests for determination and make advisory recommendations.
<b>North Carolina</b>		
<b>North Dakota</b>		
<b>Ohio</b>		
<b>Oklahoma</b>		

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<b>Oregon</b>	<a href="#"><u>Or. Const. Art. XI, § 15</u></a>	The Oregon Constitution requires Oregon to fund new mandates on municipalities on or after January 1, 1997. Without such funding, municipalities are not required to comply with the mandates unless they are passed by a three-fifths vote of each chamber of the Legislature or are otherwise exempt.
<b>Pennsylvania</b>	<a href="#"><u>Pa. Sen. Res. 323, Reg. Sess. (2010)</u></a>	Senate Resolution 323 directs the Local Government Commission to establish a task force to study unfunded and underfunded state statutory mandates that affect Pennsylvania’s boroughs, townships, counties, and cities.
<b>Rhode Island</b>	<a href="#"><u>R.I. Gen. Law § 45-13-9</u></a>	Rhode Island provides for the reimbursement of state mandates after January 1, 1979 to cities, towns, and school districts.
<b>South Carolina</b>	<a href="#"><u>S.C. Code Ann. § 4-9-55</u></a> <a href="#"><u>S.C. Code Ann. § 5-7-310</u></a>	South Carolina provide that municipalities and counties are not bound by any general law requirement to spend funds or take action requiring the expenditure of funds unless the legislature has determined the statute fulfills a state interest and the statute was approved by two-thirds of both houses.
<b>South Dakota</b>	<a href="#"><u>S.D. Codified Laws § 6-15-1</u></a> <a href="#"><u>S.D. Codified Laws § 6-15-2</u></a>	South Dakota provides that any new state law, rule, or regulation, which mandates any county, municipality, or school district to provide services, are unenforceable unless the state provides funding or a new source of funding.
<b>Tennessee</b>	<a href="#"><u>Tenn. Const. Art. II, § 24</u></a> <a href="#"><u>Tenn. Code Ann. § 3-7-114</u></a>	The Tennessee Constitution provides that no laws of general application shall impose increased expenditure requirements on municipalities and counties unless the legislature provides the state’s share of the costs. Tennessee also requires a Fiscal Review Committee to compile a list of each enacted law that is null and void due to lack of funding as required by the Constitution of Tennessee.
<b>Texas</b>	<a href="#"><u>H.J.R. No. 56 (2011)(not enacted)</u></a>	In 2011, Representative Solomon proposed a constitutional amendment that, if enacted, would provide that no bill enacted after January 1, 2012 that required a local government to establish, expand, or modify a duty or activity that requires local expenditures is effective unless the state assumes the costs or provides a means to offset the costs. This constitutional amendment was not adopted.
<b>Utah</b>		

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<b>Vermont</b>	<u>Vt. H.B. 332 (1996)(not enacted)</u>	In 1996, Representative Helm proposed a statutory amendment that, if enacted, would provide that the legislature not impose requirements upon municipalities that necessitate additional expenditures unless, the legislature provides 90% funding for local programs mandated by the state and the legislation was enacted by a two-thirds vote of each house. This bill was not enacted.
<b>Virginia</b>	<u>Va. Code Ann. § 2.2-113</u>	Virginia allows the Governor to temporarily suspend a statutory mandate upon a municipality, county, or other local government that is in fiscal stress. The statute excludes mandates imposed by the Department of Education.
<b>Washington</b>	<u>Wash. Rev. Code § 43.135.060</u>	Washington requires that, after July 1, 1995, the legislature cannot mandate a new programs or increased levels of service under existing programs that imposes a financial obligation on any political subdivision of the state, unless the subdivision is fully reimbursed.
<b>West Virginia</b>	<u>W. Va. H.B. 2343 (1995)( not enacted)</u>  <u>W. Va. H.B. 2303 (1997)(not enacted)</u>	In 1995, H.B. 2343 proposed statutory amendments that, if enacted, would prohibit the legislature from passing a law requiring a municipal, county government, state agency or other political subdivision to expend funds to comply with the law unless or until adequate funding was provided. This legislation was not enacted.  In 1997, H.B. 2303 proposed statutory amendments that, if enacted, would make unenforceable any legislation requiring a county, municipality, or county board of education to perform or administer a new or expanded program or service with costs over \$10,000 until the state provided sufficient funding. This legislation would have also created a division of local mandates to review proposed and adopted laws and rules for local impacts. This legislation was not enacted.
<b>Wisconsin</b>	<u>Wis. Stat. § 66.0143</u>	Wisconsin provides that a county, town, village, or city may appeal to the Department of Revenue and receive a waiver from a state mandate.
<b>Wyoming</b>		