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SECTION 203. Sections 121 and 122 shall be effective for net operating losses and loss carry forwards determined or claimed as a deduction in tax years beginning on or after January 1, 2010. The commissioner or revenue may adopt rules or regulations to address any transition issues in implementing this section.

SECTION 204. Section 125 shall apply to taxable years beginning on or after January 1, 2009.

SECTION 205. Section 44 shall be effective on October 1, 2010.

SECTION 206. Except as otherwise provided, this act shall take effect on August 1, 2010.

This bill was returned on August 5, 2010, by the Governor to the Senate, the branch in which said bill was originated, with His objections in writing to the following items therein:

Items Disapproved:

SECTIONS: 134, 135, 136, 137, 138, and 202.

The remainder of the bill was approved by the Governor on August 5, 2010 at ten o'clock and forty-five minutes, A.M.

Chapter 241. AN ACT AUTHORIZING THE TOWN OF COHASSET TO GRANT CERTAIN INTERESTS IN LAND ACQUIRED FOR CONSERVATION, OPEN SPACE AND WATER PROTECTION PURPOSES.

Be it enacted, etc., as follows:

SECTION 1. The town of Cohasset, acting by and through its board of selectmen and board of water commissioners, may grant to the Trustees of Reservations or to a government body of the commonwealth or a nonprofit organization whose mission is to conserve the natural resources, a conservation restriction on, easements over and other lesser interests in all or a portion of the parcels listed below and shown on a plan entitled "Brass Kettle Brook Conservation Area, Cohasset, Massachusetts" dated September 22, 2008, which is on file with the board of water commissioners for conservation, open space and water protection purposes. The town, acting by and through its board of selectmen and board of water commissioners may grant and reserve to National Grid (USA), Inc. easements for use of portions of such parcels for the purposes of maintaining poles, wires, conduits and other facilities and improvements necessary for the transmission of electricity and intelligence, as shown on a plan entitled "Compiled Plan of Land off King Street, Cohasset, MA" dated October 3, 2007, which is on file with the board of water commissioners.

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MAP	PARCEL	LOCATION	MAP	PARCEL	LOCATION
54	19	Off Riverview Drive	60	13	Off King Street
54	24	Off Riverview Drive	65	1	Off King Street
54	27	Off Riverview Drive	65	2	Off King Street
54	25	Off Riverview Drive	65	3	Off King Street
54	33	Off Riverview Drive	65	4	Off King Street
56	12	Off King Street	65	5	Off King Street
56	14	Off Doane Street	65	6	Off King Street
56	15	Off Doane Street	65	6B	Off King Street
56	16	Off Doane Street	65	7	Off King Street
56	16A	Off Doane Street	65	8	Off King Street
56	52	Off Doane Street	65	9	Off King Street
59	11	Off King Street	65	10	Off King Street
59	12	Off King Street	65	18	Off King Street
59	13	Off King Street	65	19	Off King Street
60	1	Off King Street	65	19	Off King Street
60	2	Off King Street	65	35	Off King Street
60	3	Off King Street	66	1	Off King Street
60	4	Off King Street	66	2	Off King Street
60	5	Off King Street	66	3	Off King Street
60	6	Off King Street	66	4	Off King Street
60	7	Off King Street	66	5	Off King Street
60	8	Off King Street	66	6	Off King Street
60	9	Off King Street	66	7	Off King Street
60	10	Off King Street	72	1	Off Howes Lane
60	11	Off King Street	72	2	Off Howes Lane
60	12	Off King Street	72	3	Off Howes Lane

SECTION 2. This act shall take effect upon its passage.

Approved August 5, 2010.

Chapter 242. AN ACT AUTHORIZING THE TOWN OF WINTHROP AND THE WINTHROP HOUSING AUTHORITY TO GRANT CERTAIN EASEMENTS FOR UNDERGROUND ELECTRIC AND INTELLIGENCE TRANSMISSION AND DISTRIBUTION CABLES.

Be it enacted, etc., as follows: