

(NEW DRAFT)

SENATE No. 2025

The Commonwealth of Massachusetts

SENATE, March 31, 1980.

The Committee on Bills in the Third Reading to whom was referred the bill exempting certain energy costs from the tax cap (Senate, No. 1990), reports recommending that the same be amended by substituting therefor a NEW DRAFT entitled "An act exempting certain energy costs from the limitations on property tax levies and expenditures of cities, towns and other local governmental units dependent on the property tax." (Senate, No. 2025) and that, when so amended, the same will be correctly drawn.

For the Committee,

ARTHUR JOSEPH LEWIS, JR.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT EXEMPTING CERTAIN ENERGY COSTS FROM THE LIMITATIONS ON PROPERTY TAX LEVIES AND EXPENDITURES OF CITIES, TOWNS AND OTHER LOCAL GOVERNMENTAL UNITS DEPENDENT ON THE PROPERTY TAX.

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

1 SECTION 1. Chapter 151 of the acts of 1979 is hereby
2 amended by striking out section 2 and inserting in place
3 thereof the following section: —

4 *Section 2.* Whenever used in the text of this act, the fol-
5 lowing words and terms shall have the following mean-
6 ings: —

7 “Appropriations”, all sums of money voted by a city or
8 town, or by a district which has the authority to levy directly
9 a property tax, to be raised from the tax levy, from free cash,
10 from other available funds or from federal revenue sharing
11 funds, except for sums which are required (a) for the pay-
12 ment of principal and interest on bonds, notes or certificates
13 of indebtedness; (b) for the payment of pension costs and
14 retirement allowances; (c) for the payment of those amounts
15 required to be raised as a condition of a state or federal grant;
16 (d) for the payment of assessments made by a governmental
17 unit on the basis of a budget which does not exceed the limit
18 or increased limit certified by the commissioner of revenue
19 pursuant to section thirteen; (e) for the payment of sums
20 voted for city, town or district revenue-producing enterprises,
21 including but not limited to municipal hospitals and municipal
22 water, sewer, electric and gas facilities, but only to the ex-
23 tent that such sums are paid from fees and charges; (f) for
24 the payment of the costs of unemployment compensation; (g)
25 for the payment of increases in the rates charged for special
26 education children enrolled in institutional placements on or
27 before the effective date of this act; (h) for the payment of

28 the increase cost of fuel, as defined in section one (*d*) of chap-
29 ter sixty four A, special fuels, as defined in section one (*c*) of
30 chapter sixty-four E, heating oil, which meets the standards
31 promulgated pursuant to section two hundred forty-nine H of
32 chapter ninety-four, natural gas, coal, and electrical power
33 over the cost of such items purchased in the fiscal year end-
34 ing June thirtieth, nineteen hundred and eighty; and (*i*) for
35 the payment of costs incurred for "Energy conservation proj-
36 ects", as defined in section three of chapter twenty-five A of
37 the General Laws.

38 "Budget", all sums of money to be used by a governmental
39 unit or by a school committee of a city or town for operations,
40 maintenance and capital outlay, except for sums which are
41 (*a*) required for the payment of principal and interest on
42 bonds or notes; (*b*) required for the payment of pension costs
43 and retirement allowances; (*c*) required for the payment of
44 those amounts required as a condition of a federal or state
45 grant and the proceeds of any such grant; (*d*) raised from the
46 proceeds of duly authorized bonds or notes; (*e*) for the pay-
47 ment of the costs of unemployment compensation; (*f*) for the
48 payment of increases in the rates charged for special educa-
49 tion children enrolled in institutional placements on or before
50 the effective date of this act; (*g*) for the payment of the in-
51 creased cost of fuel, as defined in section one (*d*) of chapter
52 sixty-four A, special fuels, as defined in section one (*c*) of
53 chapter sixty-four E, heating oil, which meets the standards
54 promulgated pursuant to section two hundred forty-nine H of
55 chapter ninety-four, natural gas, coal and electrical power
56 over the cost of such items purchased in the fiscal year end-
57 ing June thirtieth, nineteen hundred and eighty; and (*h*) for
58 the payment of costs incurred for "Energy conservation proj-
59 ects", as defined in section three of chapter twenty-five A of
60 the General Laws.

61 "Governing body", the board, committee, commissioners or
62 other legislative body of a governmental unit including the
63 school committee of any city or town.

64 "Governmental unit", any county or district which does not
65 levy directly a property tax, including a regional school dis-

66 trict, transit authority, including the Massachusetts Bay Trans-
67 portation Authority, excluding the Woods Hole, Martha's Vine-
68 yard and Nantucket Steamship Authority, and any other unit
69 of local government the budget of which is financed in whole
70 or in part by sums raised in the property tax levy of any one
71 or more cities and towns.

72 "Levy", the gross amount to be raised in accordance with
73 law by a city or town or by a district which has the authority
74 to levy directly a property tax in any fiscal year after deduct-
75 ing therefrom (a) amounts assessed as an overlay or to cover
76 overlay deficits, shortfalls in estimated receipts used for cal-
77 culating the tax levy for prior years; (b) amounts necessary
78 to pay final judgments or other expenditures ordered by any
79 court of the commonwealth or the United States; (c) amounts
80 necessary to provide for the payments of charges and assess-
81 ments under any general or special law as certified by the
82 commissioner of revenue under the provisions of section
83 twenty-one of chapter fifty-nine of the General Laws; (d)
84 amounts necessary for the payments of charges and assess-
85 ments made by a governmental unit on the basis of a budget
86 which does not exceed the limit or increased limit certified
87 by the commissioner of revenue pursuant to section thirteen;
88 (e) amounts which are required for the payment of principal
89 and interest on bonds, notes or certificates of indebtedness
90 issued by the city, town or district or for the city, town or
91 district's apportioned share of the principal and interest on
92 bonds or notes issued by a governmental unit; (f) amounts
93 necessary for the payment of pension costs and retirement
94 allowances; (g) amounts necessary for the payment of those
95 amounts required to be raised as a condition of a state or fed-
96 eral grant; (h) for the payment of the costs of unemployment
97 compensation; (i) for the payment of increases in the rates
98 charged for special education children enrolled in institutional
99 placements on or before the effective date of this act; (j) for
100 the payment of the increased cost of fuel, as defined in section
101 one (d) of chapter sixty-four A, special fuels, as defined in
102 section one (c) of chapter sixty-four E, heating oil, which
103 meets the standards promulgated pursuant to section two hun-

104 dred forty-nine H of chapter ninety-four, natural gas, coal
105 and electrical power over the cost of such items purchased in
106 the fiscal year ending June thirtieth, nineteen hundred and
107 eighty; and (k) for the payment of costs incurred for “En-
108 ergy conservation projects”, as defined in section three of
109 chapter twenty-five A of the General Laws.

110 “Local appropriating authority”, in a town, the town meet-
111 ing; in a city, the council, with the mayor’s approval when
112 required by law; and in a district which has the power to levy
113 directly a property tax, the district meeting.

1 SECTION 2. The provisions of this act shall apply to all
2 budgets, appropriations and levies applicable to fiscal or cal-
3 endar years beginning after June thirtieth, nineteen hundred
4 and eighty and ending on or before December thirty-first, nine-
5 teen hundred and eighty-one.

The first thing I noticed when I stepped out of the car was a warm, sun-drenched breeze that seemed to embrace me. The air was thick with the scent of blooming flowers, a mix of earthy and sweet fragrances that filled my nostrils. I took a deep breath, savoring the moment, feeling a sense of peace and tranquility that I hadn't experienced in a long time. The world around me was in a state of serene beauty, with the soft glow of the setting sun painting the sky in shades of orange and pink. The gentle hum of the car's engine faded into the background, replaced by the soft rustle of leaves and the distant chirping of birds. It was a perfect moment, a fleeting glimpse of a world where time seemed to stand still, and all that mattered was the simple joy of being present.

The second thing I noticed was the texture of the ground beneath my feet. It was a mix of soft grass and firm earth, a natural carpet that felt like a warm blanket. I stepped forward, feeling the ground give slightly under my weight, a sensation that was both comforting and grounding. The sun was low on the horizon, casting long, golden shadows that stretched across the landscape. The light was soft and forgiving, highlighting the textures of the grass and the subtle variations in the soil. It was a beautiful sight, a testament to the quiet beauty of the natural world. I closed my eyes for a moment, letting the warmth of the sun and the softness of the ground wash over me, feeling a sense of connection to the earth that I had longed for.

The third thing I noticed was the sound of the wind. It was a gentle, whispering breeze that seemed to carry with it the secrets of the world. The wind rustled through the leaves of the trees, creating a soft, rhythmic sound that was both soothing and invigorating. It was a sound that I had heard many times before, but in that moment, it felt like I was hearing it for the first time. The wind was a constant presence, a reminder of the ever-changing nature of the world around us. It was a sound that spoke of freedom and possibility, a sound that made me feel like I was part of something much larger than myself. I opened my eyes and looked up at the sky, where the sun was now a glowing orb of light, its rays filtering through the clouds. The wind was still blowing, carrying with it the promise of a new day, a new beginning.

The fourth thing I noticed was the taste of the air. It was a clean, fresh taste that was both refreshing and familiar. The air was filled with the scent of the earth, a mix of damp soil and sun-drenched grass that made me feel like I was back in a place I had once called home. The taste was a reminder of the simple pleasures of life, a reminder that the most beautiful things are often the ones we take for granted. I took another deep breath, savoring the taste of the air, feeling a sense of peace and contentment that I hadn't felt in a long time. The world around me was in a state of perfect harmony, a place where everything seemed to be just as it should be. It was a beautiful sight, a testament to the quiet beauty of the natural world. I closed my eyes for a moment, letting the taste of the air wash over me, feeling a sense of connection to the earth that I had longed for.

The fifth thing I noticed was the feeling of the sun. It was a warm, golden glow that seemed to emanate from within me. The sun was low on the horizon, casting a soft, golden light that filled the sky and the land. The light was warm and comforting, a reminder of the love and care that the sun has for all of us. I closed my eyes for a moment, letting the warmth of the sun wash over me, feeling a sense of peace and tranquility that I hadn't experienced in a long time. The world around me was in a state of serene beauty, with the soft glow of the setting sun painting the sky in shades of orange and pink. The gentle hum of the car's engine faded into the background, replaced by the soft rustle of leaves and the distant chirping of birds. It was a perfect moment, a fleeting glimpse of a world where time seemed to stand still, and all that mattered was the simple joy of being present.

The sixth thing I noticed was the sight of the trees. They were tall and slender, their branches reaching up towards the sky. The leaves were a mix of green and gold, a sign that autumn was in full swing. The trees were a beautiful sight, a testament to the quiet beauty of the natural world. I closed my eyes for a moment, letting the sight of the trees wash over me, feeling a sense of peace and tranquility that I hadn't experienced in a long time. The world around me was in a state of serene beauty, with the soft glow of the setting sun painting the sky in shades of orange and pink. The gentle hum of the car's engine faded into the background, replaced by the soft rustle of leaves and the distant chirping of birds. It was a perfect moment, a fleeting glimpse of a world where time seemed to stand still, and all that mattered was the simple joy of being present.

The seventh thing I noticed was the sound of the birds. They were chirping and singing, their voices filling the air. The birds were a beautiful sight, a testament to the quiet beauty of the natural world. I closed my eyes for a moment, letting the sound of the birds wash over me, feeling a sense of peace and tranquility that I hadn't experienced in a long time. The world around me was in a state of serene beauty, with the soft glow of the setting sun painting the sky in shades of orange and pink. The gentle hum of the car's engine faded into the background, replaced by the soft rustle of leaves and the distant chirping of birds. It was a perfect moment, a fleeting glimpse of a world where time seemed to stand still, and all that mattered was the simple joy of being present.

