

By Mr. Businger of Brookline, petition of the AFSCME, Council 93, AFL-CIO, and John A. Businger relative to limitations on state and local taxation and expenditures. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO LIMITATIONS ON STATE AND LOCAL TAXATION AND EXPENDITURES.

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 21C of Chapter 59 of the General Laws is hereby amend-
2 ed by adding the following new subsection: —

3 (6) for purposes of this section the total taxes assessed upon real
4 and personal property shall not include any levies assessed to meet
5 the cost of (a) amounts assessed as an overlay or two cover overlay
6 deficits, shortfalls in estimated receipts used for calculating the tax
7 levy for prior years; (b) amounts necessary to pay final judgements
8 or other expenditures ordered by any court of the commonwealth
9 or the United States; (c) amounts necessary to provide for the
10 payments of charges and assessments under any general or special
11 law as certified by the commissioner of revenue under the provi-
12 sions of section twenty-one of chapter fifty-nine of the General
13 Laws; (d) amounts necessary for the payments of charges and
14 assessments made by a governmental unit on the basis of a budget
15 which does not exceed the limit or increased limit certified by the
16 commissioner of revenue pursuant to section thirteen of Chapter
17 151 of the Acts of 1979; (e) amounts which are required for the
18 payment of principal and interest on bonds, notes or certificates of
19 indebtedness issued by the city, town or district or for the city, town
20 or district's apportioned share of the principal and interest on
21 bonds or notes issued by a governmental unit; (f) amounts necessary
22 for the payment of pension costs and retirements allowances; (g)

23 amounts necessary for the payment of those amounts required to
24 be raised as a condition of a state or federal grant; (h) for the
25 payment of the costs of unemployment compensation; and (i) for
26 the payment of increases in the rates charged for special education
27 children enrolled in institutional placements on or before the effective
28 date of this act.