The committee of conference on the disagreeing votes of the two branches with reference to the Senate amendment (striking out all after the enacting clause and inserting in place thereof the text contained in Senate document numbered 2235) of the House Bill making appropriations for the fiscal year 2020 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 (House, No. 3801), reports, in part, recommending passage of the accompanying bill (House, No. 4000) [Total Appropriation: $43,108,677,705.00]. July 21, 2019.

Aaron Michlewitz
Denise C. Garlick
Todd M. Smola

Michael J. Rodrigues
Cindy F. Friedman
Viriato M. deMacedo
An Act making appropriations for the fiscal year 2020 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.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is immediately to make appropriations for the fiscal year beginning July 1, 2019, and to make certain changes in law, each of which is immediately necessary or appropriate to effectuate said appropriations or for other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

SECTION 1. To provide for the maintenance of the several departments, boards, commissions and institutions of the commonwealth and other services of the commonwealth, and for certain permanent improvements and to meet certain requirements of law, the sums set forth in this act, for the several purposes and subject to the conditions specified in this act, are hereby appropriated from the General Fund unless specifically designated otherwise, subject to the provisions of law regulating the disbursement of public funds and the approval thereof for the fiscal year ending June 30, 2020. All sums appropriated under this act, including supplemental and deficiency budgets, shall be expended in a manner reflecting and encouraging a policy of nondiscrimination and equal opportunity for members of minority groups, women and persons
SECTION 28. Section 41 of chapter 36 of the General Laws, as so appearing, is hereby amended by striking out, in lines 9 and 12, the figure: “2020” and inserting in place thereof, in each instance, the following figure: 2025.

SECTION 29. Section 8 of chapter 44B of the General Laws, as so appearing, is hereby amended by striking out, in lines 3, 8 and 23, the figure “$20” and inserting in place thereof, in each instance, the following figure: $50.

SECTION 30. Said section 8 of said chapter 44B, as so appearing, is hereby further amended by striking out, in lines 10, 14 and 24, the figure “$10” and inserting in place thereof, in each instance, the following figure: $25.

SECTION 31. Chapter 64H of the General Laws, as so appearing, is hereby amended by striking out section 1 and inserting in place thereof the following section:-

Section 1. As used in this chapter the following words shall have the following meanings:

“Business”, any activity engaged in by any person or caused to be engaged in by a person with the object of gain, benefit or advantage, either direct or indirect.

“Commissioner”, the commissioner of revenue.

“Engaged in business”, commencing, conducting or continuing in business, as well as liquidating a business when the liquidator thereof holds itself out to the public as conducting such a business.

“Engaged in business in the commonwealth”, (i) having a business location within the commonwealth; (ii) regularly or systematically soliciting orders for the sale of services to be performed within the commonwealth or for the sale of tangible personal property for delivery to destinations in the commonwealth; (iii) otherwise exploiting the retail sales market within the commonwealth through any means whatsoever, including, but not limited to, (a) salespeople, solicitors or representatives within the commonwealth, (b) catalogs or other solicitation materials sent through the mails or otherwise, (c) billboards, advertising or solicitations in newspapers, magazines, radio or television broadcasts, (d) computer networks or in any other communications medium, including through the means of an Internet website, software or cookies distributed or otherwise placed on customers’ computers or other communications devices, or a downloaded application; (iv) regularly engaged in the delivery of property or the performance of services within the commonwealth; or (v) otherwise availing oneself of the substantial privilege of carrying on business within the commonwealth, including through virtual or economic contacts. A person shall be considered to have a business location within the commonwealth only if such person: (i) owns or leases real property within the commonwealth; (ii) has 1 or more employees located within the commonwealth; (iii) regularly maintains a stock of tangible personal property within the commonwealth for sale in the ordinary course of business; or (iv) regularly leases out tangible personal property for use within the commonwealth. For the purposes of this paragraph, property on consignment in the hands of a consignee and offered for sale by the consignee on the consignee’s own account shall not be
considered as stock maintained by the consignor; a person having a business location within the commonwealth solely by reason of regularly leasing out tangible personal property shall be considered to have a business location within the commonwealth only with respect to such leased property; and an employee shall be considered to be located within the commonwealth if: (a) the employee’s service is performed entirely within the commonwealth, or (b) the employee’s service is performed both within and without the commonwealth but in the performance of the employee’s services the employee regularly commences the employee’s activities at, and returns to, a place within the commonwealth. “Within the commonwealth” means within the exterior limits of the commonwealth of Massachusetts, and includes all territory within said limits owned by, or leased or ceded to, the United States of America. This provision shall be construed to the fullest extent of the U.S. Constitution unless otherwise limited by state law.

“Gross receipts”, the total sales price received by a vendor as a consideration for retail sales.

“Home service provider”, the facilities-based carrier or reseller with which the retail customer contracts for the provision of mobile telecommunications service.

“Marketplace”, a physical or electronic forum, including a shop, a store, a booth, a television or radio broadcast, an Internet web site, a catalogue or a dedicated sales software application, where the tangible personal property or services of a marketplace seller is offered for sale, regardless of whether, in the case of tangible personal property, such property is physically located in the commonwealth.

“Marketplace facilitator”, a person that contracts with 1 or more marketplace sellers to facilitate for a consideration, regardless of whether deducted as fees from the transaction, the sale of the seller’s tangible personal property or services through a marketplace operated by the person, and engages: (a) directly or indirectly, through 1 or more related persons, in any of the following: (i) transmitting or otherwise communicating the offer or acceptance between the buyer and the seller; (ii) owning or operating the infrastructure, electronic or physical, or technology that brings buyers and sellers together; (iii) providing a virtual currency that buyers are allowed or required to use to purchase tangible personal property or services from the seller; or (iv) software development or research and development activities related to any of the activities described in subsection (b), if such activities are directly related to a physical or electronic marketplace operated by the person or a related person; and (b) in any of the following activities with respect to the seller’s tangible personal property or services: (i) payment processing services; (ii) fulfillment or storage services; (iii) listing tangible personal property or services for sale; (iv) setting prices; (v) branding sales as those of the marketplace facilitator; (vi) order taking; (vii) advertising or promotion; or (viii) providing customer service or accepting or assisting with returns or exchanges; provided, however, that a marketplace facilitator may also be a marketplace seller; and provided further, that a marketplace facilitator shall not include a person who merely provides payment processing services. The commissioner may issue regulations or other guidance to further explain the definition of a marketplace facilitator, which guidance may in some circumstances limit the application of the term as it might otherwise apply.
“Marketplace seller”, a person that makes retail sales through a marketplace operated by a marketplace facilitator; provided, however, that a marketplace seller may also be a marketplace facilitator.

“Mobile telecommunications service”, commercial mobile radio service, as defined in section 20.3 of title 47 of the Code of Federal Regulations as in effect on June 1, 1999.

“Motion picture”, a feature-length film, a video, a digital media project, a television series defined as a season not to exceed 27 episodes, or a commercial made in the commonwealth, in whole or in part, for theatrical or television viewing or as a television pilot. The term “motion picture” shall not include a production featuring news, current events, weather and financial market reports, talk show, game show, sporting events, awards show or other gala event, a production whose sole purpose is fundraising, a long-form production that primarily markets a product or service, or a production containing obscene material or performances.

“Motion picture production company”, a company including any subsidiaries engaged in the business of producing motion pictures, videos, television series, or commercials intended for a theatrical release or for television viewing. The term “motion picture production company” shall not mean or include any company which is more than 25 per cent owned, affiliated, or controlled, by any company or person which is in default on a loan made by the commonwealth or a loan guaranteed by the commonwealth.

“Person”, an individual, partnership, trust or association, with or without transferable shares, joint-stock company, corporation, society, club, organization, institution, estate, receiver, trustee, assignee, or referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of individuals acting as a unit.

“Place of primary use”, the street address representative of where the customer’s use of the mobile telecommunications service primarily occurs, which shall be the residential street address or the primary business address of the customer and which shall be within the licensed service area of the home service provider. The place shall be determined in accordance with 4 U.S.C. sections 121 and 122.

“Prepaid calling arrangement”, the right to exclusively purchase telecommunications services, that shall be paid for in advance and enables the origination of the calls using an access number or authorization code, whether manually or electronically dialed.

“Purchaser”, a person who purchases tangible personal property or services the receipts from the retail sale of which are taxable under this chapter and includes a buyer, vendee, lessee, licensee, or grantee.

“Remote marketplace facilitator”, a marketplace facilitator that is engaged in business in the commonwealth only pursuant to: (i) subclause (b), (c) or (d) of clause (iii) of the first sentence of the definition of engaged in business in the commonwealth; or (ii) clause (v) of the first sentence of the definition of engaged in business in the commonwealth.
“Remote marketplace seller”, a remote retailer that is a marketplace seller.

“Remote retailer”, a retailer, including a marketplace seller or marketplace facilitator, that is engaged in business in the commonwealth only pursuant to: (i) subclauses (b), (c), or (d) of clause (iii) of the definition of engaged in business in the commonwealth; or (ii) clause (v) of the first sentence of the definition of engaged in business in the commonwealth.

“Retailer”, includes (i) every person, including a marketplace seller, engaged in the business of making sales at retail; (ii) every person engaged in the making of retail sales at auction of tangible personal property whether owned by such person or others; (iii) every marketplace facilitator engaged in facilitating retail sales of tangible personal property or services, irrespective of whether such tangible personal property is owned by the facilitator or a marketplace seller; (iv) every person, including a marketplace seller or marketplace facilitator, engaged in the business of making sales for storage, use or other consumption, or in the business of making sales at auction of tangible personal property whether owned by such person or others for storage, use or other consumption; (v) every salesperson, representative, peddler or canvasser who, in the opinion of the commissioner, it is necessary to regard for the efficient administration of this chapter as the agent of the dealer, distributor, supervisor or employer under whom the agent operates or from whom the agent obtains the tangible personal property sold by the agent, in which case the commissioner may treat and regard such agent as the retailer jointly responsible with the agent’s principal, employer or supervisor for the collection and payment of the tax imposed by this chapter; and (vi) the commonwealth, or any political subdivision thereof, or their respective agencies when such entity is engaged in making sales at retail of a kind ordinarily made by private persons.

“Retail establishment”, any premises in which the business of selling services or tangible personal property is conducted, or in or from which any retail sales are made.

“Sale” and “selling”, include (i) any transfer of title or possession, or both, exchange, barter, lease, rental, conditional or otherwise, of tangible personal property or the performance of services for a consideration, in any manner or by any means whatsoever; (ii) the producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing or imprinting; (iii) the furnishing and distributing of tangible personal property or services for a consideration by social clubs and fraternal organizations to their members or others; (iv) a transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price; (v) a transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication; (vi) the furnishing of information by printed, mimeographed or multigraphed matter, or by duplicating written or printed matter in any other manner, including the services of collecting, compiling or analyzing information of any kind or nature and furnishing reports thereof to other persons, but excluding the furnishing of information, which is personal or individual in nature and which is not or may not be substantially incorporated in reports furnished to other persons, and excluding
the services of advertising or other agents, or other persons acting in a representative capacity,
and information services used by newspapers, radio broadcasters and television broadcasters in
the collection and dissemination of news and excluding the furnishing of information by
photocopy or other similar means by not for profit libraries which are recognized as exempt from
taxation under section 501(C)(3) of the Federal Internal Revenue Code; (vii) the performance of
services for a consideration, excluding (a) services performed by an employee for his employer
whether compensated by salary, commission, or otherwise, (b) services performed by a general
partner for his partnership and compensated by the receipt of distributive shares of income or
loss from the partnership; and (c) the performance of services for which the provider is
compensated by means of an honorarium, or fee paid to any person or entity registered under 15
USC 80b-3 or 15 USC 78q-1 for services the performance of which require such registration, for
services related thereto or for trust, custody, and related cash management and securities services
of a trust company as defined in chapter 172; and (viii) a sale within the meaning of subsections
(i) to (vii) facilitated by a marketplace facilitator.

“Sale at retail” or “retail sale”, a sale of services or tangible personal property or both for any
purpose other than resale in the regular course of business. When tangible personal property is
physically delivered by an owner, a former owner thereof, a factor, or an agent or representative
of the owner, former owner or factor, to the ultimate purchaser residing in or doing business in
the commonwealth, or to any person for redelivery to the purchaser, pursuant to a retail sale
made by a vendor not engaged in business in the commonwealth, the person making or
effectuating the delivery shall be considered the vendor of that property, the transaction shall be
a retail sale in the commonwealth by the person and that person, if engaged in business in the
commonwealth, shall include the retail selling price in its gross receipts, regardless of any
contrary statutory or contractual terms concerning the passage of title or risk of loss which may
be expressly or impliedly applicable to any contract or other agreement or arrangement for the
sale, transportation, shipment or delivery of that property. That vendor shall include the retail
selling price of the property in the vendor’s gross receipts. The term “sale at retail” or “retail
sale” shall not include: (a) sales of tickets for admissions to places of amusement and sports; (b)
sales of transportation services; (c) professional, insurance, or personal service transactions
which involve no sale or which involve sales as inconsequential elements for which no separate
charges are made; or (d) any sale in which the only transaction in the commonwealth is the mere
execution of the contract of sale and in which the tangible personal property sold is not in the
commonwealth at the time of such execution; provided, however, that nothing contained in this
definition shall be construed to be an exemption from the tax imposed under chapter 64I. In the
case of interstate telecommunication services other than mobile telecommunications services, the
sale of such services shall be deemed a sale within the commonwealth if the telecommunication
is either originated or received at a location in the commonwealth and the services are either paid
for in the commonwealth or charged to a service address located in the commonwealth. In the
case of interstate and intrastate mobile telecommunications services, the sale of such services
shall be deemed to be provided by the customer’s home service provider and shall be considered
a sale within the commonwealth if the customer’s place of primary use is located in the
commonwealth. To prevent actual multi-state taxation of any sale of interstate
telecommunication service subject to taxation under this chapter, any taxpayer, upon proof that
the taxpayer has paid a tax in another state on such sale, shall be allowed a credit against the tax
imposed by this chapter to the extent of the amount of such tax properly due and paid in such
other state. However, such credit shall not exceed the tax imposed by this chapter. In the case of
the sale or recharge of prepaid calling arrangements, the sale or recharge of such arrangements
shall be deemed to be within the commonwealth if the transfer for consideration physically takes
place at a retail establishment in the commonwealth. In the absence of such physical transfer for
consideration at a retail establishment, the sale or recharge shall be deemed a retail sale within
the commonwealth if the customer’s shipping address is in the commonwealth or, if there is no
item shipped, if the customer’s billing address or the location associated with the customer’s
mobile telephone number, as applicable, is in the commonwealth. For purposes of collection of
the tax imposed by this chapter on such sales, such sale shall be deemed to occur on the date that
the bill is first issued by the vendor in the regular course of its business; provided, however, in
the case of prepaid calling arrangements, the sale shall be deemed to occur on the date of the
transfer for consideration. For purposes of reporting the sale or recharge of prepaid calling
arrangements, the sale or recharge of the arrangements shall be considered a taxable sale of
tangible personal property unless the vendor is otherwise required to report sales of
telecommunications services.

“Sales price”, the total amount paid by a purchaser to a vendor as consideration for a retail sale,
valued in money or otherwise. In determining the sales price, the following shall apply: (a) no
deduction shall be taken on account of (i) the cost of property sold; (ii) the cost of materials used,
labor or service cost, interest charges, losses or other expenses; (iii) the cost of transportation of
the property prior to its sale at retail; (b) there shall be included (i) any amount paid for any
services that are a part of the sale; and (ii) any amount for which credit is given to the purchaser
by the vendor; and (c) there shall be excluded (i) cash discounts allowed and taken on sales; (ii)
the amount charged for property returned by purchasers to vendors upon rescission of contracts
of sale when the entire amounts charged therefor, less the vendors’ established handling fees, if
any, for such return of property, are refunded either in cash or credit, and when the property is
returned within 90 days from the date of sale, and the entire sales tax paid is returned to the
purchaser; provided, however, that where a motor vehicle is returned pursuant to a rescission of
contract such motor vehicle must be returned within 180 days of the date of sale; (iii) the amount
charged for labor or services rendered in installing or applying the property sold; (iv) the amount
of reimbursement of tax paid by the purchaser to the vendor under this chapter; (v) transportation
charges separately stated, if the transportation occurs after the sale of the property is made; (vi)
the amount of the manufacturers’ excise tax levied upon motor vehicles under section 4061(a) of
the Internal Revenue Code of 1954 of the United States, as amended; and (vii) a “service charge”
or “tip” that is distributed by a vendor to service employees, wait staff employees or service
bartenders as provided in section 152A of chapter 149.

“Services”, a commodity consisting of activities engaged in by a person for another person for a
consideration; provided, however, that the term “services” shall not include activities performed
by a person who is not in a regular trade or business offering such person’s services to the public,
and shall not include services rendered to a member of an affiliated group, as defined by section
1504 of the Internal Revenue Code, by another member of the same affiliated group that does not
sell to the public the type of service provided to its affiliate; and provided further, that the term
services shall be limited to telecommunications services; and provided further, that nothing
herein shall exempt from tax sales of tangible personal property subject to tax under this chapter.
“Tangible personal property”, personal property of any nature consisting of any produce, goods, wares, merchandise and commodities whatsoever, brought into, produced, manufactured or being within the commonwealth, but shall not include rights and credits, insurance policies, bills of exchange, stocks and bonds and similar evidences of indebtedness or ownership. For purposes of this chapter, “tangible personal property” shall include gas, electricity and steam. A transfer of standardized computer software, including but not limited to electronic, telephonic or similar transfer, shall also be considered a transfer of tangible personal property. The commissioner may, by regulation, provide rules for apportioning tax in those instances in which software is transferred for use in more than one state.

“Tax”, the excise tax imposed by this chapter.

“Taxpayer”, any person required to make returns or pay the tax imposed by this chapter.

“Telecommunications services”, any transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiberoptics, laser, microwave, radio, satellite or similar facilities but not including cable television. Telecommunications services shall be deemed to be services for purposes of this chapter and chapter 64I.

“Use of a service”, enjoyment of the benefit of a service.

“Vendor”, a retailer or other person selling tangible personal property or services of a kind the gross receipts from the retail sale of which are required to be included in the measure of the tax imposed by this chapter.

SECTION 32. Said chapter 64H, as so appearing, is hereby further amended by inserting after section 33 the following section:-

Section 34. (a) A remote retailer shall be subject to the registration, collection and remittance requirements of this chapter and chapters 62C and 64I as a vendor if its sales within the commonwealth in the prior taxable year or the current taxable year exceed $100,000.

(b) In the case of a remote marketplace facilitator, sales within the commonwealth shall include both the remote marketplace facilitator’s direct sales and those sales facilitated on behalf of marketplace sellers. A remote marketplace facilitator whose sales within the commonwealth in the prior taxable year or the current taxable year exceed $100,000 shall report all taxable sales made through such marketplace and collect and remit tax on all such sales, whether such sales are direct sales by the marketplace facilitator or sales facilitated for a marketplace seller.

(c) In the case of a marketplace facilitator that is not a remote marketplace facilitator, sales within the commonwealth shall include both the marketplace facilitator’s direct sales and those sales facilitated on behalf of marketplace sellers. A marketplace facilitator that is not a remote marketplace facilitator and whose sales within the commonwealth in the prior taxable year or the current taxable year exceed $100,000 shall report all taxable sales made through such
marketplace and collect and remit tax on all such sales, whether such sales are direct sales by the marketplace facilitator or sales facilitated for a marketplace seller.

(d) If a marketplace facilitator reports, collects and remits tax on sales made by the marketplace facilitator on behalf of a remote marketplace seller, such sales shall not be counted as a part of the remote marketplace seller’s sales within the commonwealth and the remote marketplace seller shall not be liable to report those sales.

(e) The commissioner shall issue regulations and other guidance to further explain the sales and use tax rules that pertain to remote retailers, including remote marketplace facilitators, and marketplace facilitators that are not remote marketplace facilitators. Such regulations and guidance shall include rules that further explain the requirements of this chapter and said chapters 62C and 64I as they pertain to marketplace sellers and marketplace facilitators, including rules that explain the rights and responsibilities of such sellers and facilitators with respect to each other. Such regulations and guidance may also include rules to aggregate the sales of related remote retailers with respect to the $100,000 threshold described in subsection (a).

(f) A marketplace facilitator may request and may be granted a waiver from the requirements of this section, at the discretion of the commissioner, if the following requirements are met:

1. the marketplace facilitator submits a waiver application to the commissioner substantiating that, based on the facts and circumstances of the marketplace transaction, the marketplace facilitator can presume in good faith that the applicable taxes are collected and remitted by a marketplace seller required to be registered to collect tax under this section;

2. the marketplace facilitator collects the applicable tax registration numbers of marketplace sellers transacting on the marketplace platform; provided, that said registration numbers shall be kept in the books and records of the marketplace facilitator and may be examined by the commissioner upon request;

3. the marketplace seller is required to register to collect sales tax; and

4. any other requirement established by the commissioner by regulation.

(g) For telecommunications services that are taxable under this chapter and chapter 64I, the commissioner may, at the commissioner’s discretion, grant a waiver to allow a marketplace seller to collect and directly remit the applicable taxes on sales of such services to the department.

(h) If a waiver is granted pursuant to subsection (f) or (g):

1. the tax levied under this section shall be (i) collected directly by the marketplace seller or by the marketplace facilitator on behalf of the marketplace seller and (ii) remitted by the marketplace seller(s);
(2) except as otherwise provided in paragraph (1), the marketplace facilitator shall not be required to collect and remit any applicable taxes or fees;

(3) the marketplace facilitator is relieved of liability for remittance of tax on the applicable sales made through the marketplace platform on behalf of those marketplace sellers; and

(4) a marketplace seller shall be subject to audit by the commissioner with respect to all retail sales for which it is required to remit tax.

(i) A marketplace facilitator shall be relieved from liability, including penalties and interest, for the incorrect collection or remittance of sales and use tax on transactions it facilitates or for which it is the seller if the error is due to reasonable reliance on (i) an invalid exemption certificate provided by the marketplace seller or the purchaser; (ii) incorrect information provided by the commonwealth; or (iii) incorrect information provided by the marketplace seller or purchaser regarding the tax classification or proper sourcing of an item or transaction, provided that the marketplace facilitator can demonstrate it made a reasonable effort to obtain accurate information from the marketplace seller or purchaser.

SECTION 33. Section 1 of chapter 64I of the General Laws, as so appearing, is hereby amended by striking out, in line 4, the word “person” and inserting in place thereof the following words:-, “marketplace”, “marketplace facilitator”, “marketplace seller”, “person”, “remote marketplace facilitator”, “remote marketplace seller”, “remote retailer”.

SECTION 34. Section 4 of said chapter 64I, as so appearing, is hereby amended by inserting after the word “vendor”, in line 1, the following words:-, including a remote retailer.

SECTION 35. Section 9 of said chapter 64I, as so appearing, is hereby amended by inserting after the word “vendor”, in line 1, following words:- including a remote retailer.

SECTION 36. Subsection (ff) of section 89 of chapter 71 of the General Laws, as so appearing, is hereby amended by inserting after the word “district”, in line 667, the following words:-, and a per pupil facilities component.

SECTION 37. Said subsection (ff) of said section 89 of said chapter 71, as so appearing, is hereby further amended by striking out, in line 738, the word “capital” and inserting in place thereof the following word:- facilities.

SECTION 38. Subsection (gg) of said section 89 of said chapter 71, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- The district’s reimbursement shall be 100 per cent of the increase in the year in which the increase occurs, 60 per cent of the increase in the year following the increase and 40 per cent of the increase in the second year following the increase.
of the senate and house of representatives and the joint committee on public health not later than July 1, 2021.

**SECTION 103.** Section 69 shall apply to contracts subject to review by the department of public utilities as of July 1, 2019.

**SECTION 104.** Section 69 is hereby repealed.

**SECTION 105.** The commissioner of revenue shall notify the registers of deeds, the assistant recorders and the joint committee on revenue of the new surcharge amounts established in sections 29 and 30. All documents or instruments received by the registers of deeds and assistant recorders that are postmarked prior to the effective date of said sections 29 and 30 shall be subject to the fee surcharge applicable under section 8 of chapter 44B of the General Laws that was in effect before that date.

**SECTION 106.** Nothing in sections 31 to 35, inclusive, shall override pre-existing law or affect tax liability that accrued prior to the effective date of the act.

**SECTION 107.** Sections 29 and 30 shall take effect on December 31, 2019.

**SECTION 108.** Section 104 shall take effect on July 1, 2020.

**SECTION 109.** Sections 31 to 35 shall take effect on October 1, 2019.

**SECTION 110.** Section 84 shall take effect on June 1, 2020.

**SECTION 111.** Except as otherwise specified, this act shall take effect on July 1, 2019.