



# Bulletin

BUL-2022-02

## **CALENDAR 2021 LEGISLATION**

TO: Local Officials

FROM: Kenneth Woodland, Chief, Municipal Finance Law Bureau

DATE: March 2022

SUBJECT: Summary of 2021 Municipal Finance Law Changes

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To keep you informed of legislative developments, the Division of Local Services periodically publishes a **BULLETIN** summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines.

Below is the latest edition of the **LEGISLATIVE BULLETIN**. It includes any legislative changes affecting municipal finance found in Chapters 1 - 116 of the Acts of 2021.

Copies of these new laws can be obtained from the web site of the State Legislature:  
<https://malegislature.gov/Laws/SessionLaws/Search> or the State Bookstore located in Room 116 of the State House.

## 2021 LEGISLATION

### Ch. 8 **MASSACHUSETTS CLIMATE POLICY**

**Chapter 8 of the Acts of 2021, An Act Creating A Next-Generation Roadmap for Massachusetts Climate Policy (the Act).** *Effective March 26, 2021 unless otherwise noted.*

**§§ 61, 62, 63, 97, 98, 105. Guidance for Municipalities and Solar, Wind and Energy Storage System Owners.** Amends G.L. c. 59, § 5 clauses 45 and 45B concerning property tax exemptions for solar powered systems, wind powered systems, fuel cell powered systems and energy storage systems, including under a negotiated tax agreement. See [Informational Guideline Release \(IGR\) 21-24, Property Tax Exemptions for Solar Powered, Wind Powered, Fuel Cell Powered and Energy Storage Systems](#), issued October 2021. See also [Informational Guideline Release \(IGR\) 21-17, Valuation and Taxation of Electric Generating Facilities](#), issued June 2021. See also [Bulletin 2021-3](#), issued May 2021. See also [Local Finance Opinion \(LFO\) 22-1, Exemption Eligibility for Electric Generating Systems When Situated on Property Owned by A Governmental Entity](#), issued January 2022.

### Ch. 24 **FISCAL YEAR 2022 BUDGET**

**An Act Making Appropriations for the Fiscal Year 2022 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.** *Effective July 1, 2021, unless otherwise noted.*

**§ 22 Community Preservation Fund Appropriations.** Amends G.L. c. 44B, § 5, subsection (b), to allow, upon recommendation from the Community Preservation Committee, the city or town legislative body to appropriate from the Community Preservation Fund to acquire real property held for railroad purposes to be used by the city or town for recreational use as a rail trail. See [City & Town, Ask DLS: Community Preservation Act – Rail Trails](#), issued October 2021.

### Ch. 102 **COVID 19 RECOVERY ACT**

**An Act relative to immediate COVID-19 recovery needs.** *Effective December 13, 2021, unless otherwise noted.*

**§§ 20-29 Modernizing Municipal Finance and Government Amendments.** Makes several technical corrections to various municipal finance statutes, including to the treatment of bond and note premiums, that were amended by “An Act Modernizing Municipal Finance and Government,” known as the Municipal Modernization Act ([St. 2016, c. 218](#)). See [City & Town, Ask DLS: Recent Municipal Finance Law Changes](#), issued January 2022. See also [Informational Guideline Release \(IGR\) 22-01, Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt](#), issued February 2022. See also [Informational Guideline Release \(IGR\) 22-02, Borrowing](#), issued February 2022.

Note: This Bulletin is intended for general guidance purposes only and any inclusion is not intended to be an exhaustive review. There is no express or implied representation that all financial issues are contained herein.