

# Bulletin

BUL-2025-4

## **G.L. c. 44, § 53 Clause 5: PFAS Settlement Proceeds for Public Water Systems (PWS) Pursuant to 3M and Dupont Legal Settlements**

TO: Local Officials  
FROM: Deborah A. Wagner, Director of Accounts  
DATE: May 2025

On December 4, 2023, Governor Healey signed [Chapter 77 of the Acts of 2023](#), Section 9 of which provides, in part, for the following exception to the general rule that all receipts are to be recorded as general fund revenue per [G.L. c. 44, § 53](#):

*“(5) non-recurring, unanticipated sums received by multiple cities, towns or districts and not otherwise provided for by a general or special law, may, upon the approval of the director of accounts, be deposited in a separate revenue account established in the treasury and expended, with appropriation, only for the purposes for which the monies were received.” (emphasis added)*

### **PFAS Settlement Proceeds for PWS Pursuant to 3M and Dupont Legal Settlements**

The Director of Accounts has determined that cities and towns that receive PFAS settlement proceeds may treat these receipts as follows:

1. The proceeds may be placed in a special revenue fund and used, with appropriation, for any purpose required pursuant to the settlement agreement or, if no restriction exists, any legal purpose allowed under Massachusetts General Law.
2. The proceeds may otherwise be closed to the general fund at year end and certified as free cash during the free cash during the free cash certification process.

If you have any further questions, please contact your BOA field representative.