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**Fact Sheet: H4598, An Act to address challenges faced by municipalities  
and state authorities resulting from COVID-19**

**Town Meeting Delays (from H.4580, Sections 1-2)**

**Section 1:** Allows for town meetings to be delayed beyond June 30th due to a public health/safety emergency, if the Governor has declared a state of emergency.

**Section 2 - 3:** Allows the Moderator of the Town meeting to declare a 30-day postponement due to a “public health emergency” after consulting with the Select Board. This provision already exists for weather-related or public safety emergencies.

- From H.4580, changed to add ability to renew the postponement for 30 days at a time, until 30 days after termination of state of emergency

**Municipal Budget Delays and Spending (from H.4580, Sections 4-7)**

**Section 4:** Provides that if a town or district (water & sewer) cannot adopt a final budget by June 30th (due to a declared emergency), the board of selectmen or district commissioners may approve a budget for operational expenditures in an amount not less than 1/12th of the previous fiscal year’s budget, using any type of account. They could do this as long as the emergency continues to prevent adoption of the final budget. The director of local accounts (DOR) could adopt rules or regulations governing such expenditures during the emergency. (H.4580)

**Section 5:** Allows towns or districts that are unable to adopt a budget before June 30, 2020, as a result of the COVID-19 state of emergency, to use existing free cash, including any undesignated fund balance in an enterprise fund or special revenue account, as a funding source for FY2021 expenditures. The director of local accounts could promulgate rules and regulations to implement this section. (From H.4580)

**Section 6:** Authorizes cities, towns, districts, regional, and county governments that incur a deficit this year to fight COVID-19 to spread out (amortize) that debt in equal installments over the next 3 fiscal years (or more rapidly). This debt could include but not be limited to any such deficit in an enterprise fund or special revenue account. The commissioner of revenue could issue guidelines or instructions for reporting. (From H.4580)

**Section 7:** For FY21, cities and towns can spend at FY20 levels from a revolving fund until they adopt an annual budget for FY21, at which time the legislative body of the municipality shall also vote on the total amount that may be expended in FY21. (From H.4580)

**Delays on Right of First Refusal (from H.4580, Section 8)**

**Section 8:** Extends deadlines for munis to act, respond, effectuate, or exercise any right of first refusal option to purchase for 90 days after the Gov's March 10, 2020 emergency declaration ends.

**Municipal Tax Deferments (From H.4586, Copy of Sections 11-12)**

**Section 9:** For FY20, municipalities may extend the due date for real estate and personal property taxes, which are due May 1 to no later than June 1. They may also extend the due date for applications for property tax exemptions and deferrals from April 1 to no later than June 1. (From H.4586, copy of Section 11)

**Section 10:** For FY20, municipalities may waive interest payments and late-payment penalties, including for 4th quarter tax bills, which are due May 1. (From H.4586, copy of Section 12)

**Deferral of State Tax Deadline (new)**

**Section 11:** Moves state tax day from April 15th to July 15th, to keep it in line with the Federal deadline.

**Wine and Beer delivery (from H.4586, Section 17)**

Section 12: Allows establishments licensed to sell alcoholic beverages to sell sealed containers of wine (max 1.5 liters) or malt beverages (max 192 oz.) with purchases of food.

- Adds: mandate of age (21+) verification, and limits orders to being placed at or before midnight.

**Retired Public Employees (from H.4586, copy of Section 10)**

**Section 13:** Lifts cap on work hours and compensation of retired public employees collecting pensions during the COVID-19 State of emergency.

**Permit Deadline Delays (from H.4586, copy of Section 9)**

**Section 14**

*a. Definitions*

*Permit:* permit, variance, special permit, license, amendment, extension, or other approval issued by a permit granting authority (local, county or regional office, or local, county or regional multi-member body that is authorized to issue a permit)

pursuant to a statute, ordinance, bylaw, rule or regulation, whether ministerial or discretionary.

b. During the COVID-19 declared State of Emergency:

- (1) Applications for permits may be filed electronically
  - (2) Hearing deadlines are waived until 45 days after the end of the state of emergency
  - (3) Permits already in effect will not expire - expiration dates and deadlines for action are tolled during the state of emergency
  - (4) Suspends constructive approvals, as long as the authority acts either within 45 days of end of state of emergency, at a date otherwise prescribed by law, or at a date agreed upon between the applicant and the permit granting authority.
  - (5) Allows for postponement of hearings until 45 days after the termination of the state of emergency. Requires notice of rescheduled dates and deadlines to the applicant and to the public.
  - (6) Suspends the need for the registry of deeds or the registry district of the land court to record permits while they are closed or subject to rules restricting in-person access, and allows construction and building to continue/begin despite “failure to record”
  - (7) Tolls and continues hearings that began before March 10th that have not concluded, to the first hearing date of the permit granting authority following the termination of the state of emergency (no later than 45 days after termination).
- c. Clarifies that nothing in this section can preclude a permit granting authority from revoking a permit for reasons unrelated to COVID-19 safety measures.
- d. Allows for meetings and public hearings to be conducted remotely, consistent with the Governor’s order entitled “[Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A Section 20.](#)”
- e. Clarifies that nothing in this section precludes permit granting authorities and building commissioners/inspectors from issuing decisions on permits for which required meetings/hearings have been held.
- f. This section shall apply to all local boards and commissions’ conduct of public meetings, hearings or other quasi-judicial actions.

**Section 15:** Nothing in the act can be implemented in such a way as to interfere with the implementation of federal programs in the Commonwealth. (From H.4580, Section 12)

**Section 16:** Retroactive effective date for sections 2 + 3 to March 10, 2020 (From H.4580, Section 13)