

HOUSE No. 3771

Text of an amendment (offered by Mr. Michlewitz of Boston), to the engrossed Bill providing for Massachusetts COVID-19 emergency paid sick leave (House, No. 3702). May 18, 2021.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

By striking out all after the enacting clause and inserting in place thereof the following:—

1 SECTION 1. Section 3 of chapter 81 of the acts of 2020 is hereby amended by striking
2 out the words “solvency account” and inserting in place thereof the following words:- COVID-
3 19 employer relief account.

4 SECTION 2. Said chapter 81 is hereby further amended by striking out section 6 and
5 inserting in place thereof the following 2 sections:-

6 SECTION 5A. Section 3 is hereby repealed.

7 SECTION 6. Section 4 is hereby repealed.

8 SECTION 3. Said chapter 81 is hereby further amended by inserting after section 9 the
9 following section:-

10 SECTION 9A. Section 5A shall take effect on August 1, 2021.

11 SECTION 4. Chapter 9 of the acts of 2021 is hereby amended by striking out section 20
12 and inserting in place thereof the following section:-

13 SECTION 20. (a) For calendar years 2021, 2022 and any calendar year in which bonds or
14 notes issued pursuant to section 19 are outstanding, an employer entitled to an experience rate
15 pursuant to section 14 of chapter 151A of the General Laws shall be subject to, shall be assessed
16 and shall pay an unemployment obligation assessment.

17 (b) Annually, beginning January 1, 2021, the commissioner shall set the unemployment
18 obligation assessment rate at an amount sufficient to both:

19 (1) Credit the following amounts to the COVID-19 employer relief account which shall
20 be in addition to any amounts deemed necessary by the commissioner for the purposes of
21 paragraph (2):

22 (i) In calendar year 2021, an amount to be determined by the commissioner, provided,
23 that the amount to be determined shall not be more than \$150,000,000;

24 (ii) In calendar year 2022, an amount to be determined by the commissioner; provided,
25 that the amount to be determined shall not be more than \$250,000,000; and

26 (2) Credit any amount deemed necessary by the commissioner to the Special Contribution
27 Unemployment Compensation Trust Fund established pursuant to section 21 for the following
28 purposes:

29 (i) principal, interest and any redemption premium on the bonds or notes;

30 (ii) administrative expenses, credit enhancement fees and other fees, if any, in connection
31 with issuing the bonds or notes;

32 (iii) all other amounts required to be maintained and paid under the terms of applicable
33 trust agreements or credit enhancement agreements; and

34 (iv) amounts necessary to establish the ratings on the obligations that are assigned by a
35 nationally recognized rating service at a level determined by the treasurer in the state treasurer's
36 sole discretion.

37 (c) The rate shall be based on a formula prescribed by rules set forth by the
38 commissioner, using the employer's experience rate. The unemployment obligation assessment
39 rate shall apply to the same wage base to which the employer's unemployment tax applies for the
40 applicable period.

41 (d) Not less than 30 days following the annual setting of the unemployment obligation
42 assessment rate, the commissioner shall provide written notice to the house and senate
43 committees on ways and means and the joint committee on labor and workforce development.
44 The notice shall include, but not be limited to: (i) the assessment rate; (ii) a description of the
45 formula on which the assessment rate was based; and (iii) the amounts of any outstanding
46 payments associated with bonds issued pursuant to section 19, including the amounts described
47 in clauses (i) to (iv), inclusive, of subsection (b).

48 (e) The unemployment obligation assessment shall be collected in such manner and at
49 such times as the commissioner shall prescribe, provided that the collection shall occur at least
50 quarterly.

51 (f) The portion of the unemployment obligation assessment attributable to paragraph (1)
52 of subsection (b) shall be credited to the COVID-19 employer relief account within the
53 Unemployment Compensation Fund. All unemployment obligation assessments attributable to
54 paragraph (2) of subsection (b) shall be credited to the Special Contribution Unemployment
55 Compensation Trust Fund established by section 21A. Receipts from the assessment shall not be

56 subject to the allowable state tax revenue limitations established by chapter 62F of the General
57 Laws.

58 SECTION 5. Said chapter 9 is hereby further amended by inserting after section 21, the
59 following section:-

60 SECTION 21A. There is hereby established a separate account to be known and referred
61 to as the COVID-19 employer relief account, within the Unemployment Compensation Fund
62 established in section 48 of chapter 151A of the General Laws. Benefits shall be assigned to this
63 account pursuant to section 3 of chapter 81 of the acts of 2020 as amended by this act. Amounts
64 collected pursuant to subsection (b) of section 20 of chapter 9 of the acts of 2021, as amended by
65 this act, or any other amounts designated by the commissioner as defined in section 1 of said
66 chapter 151A as intended for repayment of COVID-19 employer relief account, shall be applied
67 to reduce the balance of this account. Any proceeds of bonds or notes issued pursuant to sections
68 18, 19, 21 and 23 of said chapter 9 that are deposited into the Unemployment Compensation
69 Fund shall be applied to reduce the balance of the COVID-19 employer relief account. Any
70 remaining balance shall be resolved by incorporating the negative balance into the calculation on
71 September 30, 2022 of the reserve percentage of the Unemployment Trust Fund pursuant to
72 section 14 of said chapter 151A; provided, that the commissioner may make additional
73 adjustments as necessary including to account for debt proceeds that are anticipated but not yet
74 deposited into the Unemployment Compensation Fund. The COVID-19 employer relief account
75 shall be dissolved as of September 30, 2022.

76 SECTION 6. Said chapter 9 is hereby further amended by inserting after section 28 the
77 following section:-

78 SECTION 28A. Section 21A shall take effect as of March 10, 2020.

79 SECTION 7. Said chapter 9 is hereby further amended by inserting after section 29 the
80 following section:-

81 SECTION 29A. Section 20 shall take effect as of January 1, 2021.

82 SECTION 8. The following words shall, for the purposes of sections 8 to 12, inclusive,
83 unless the context clearly requires otherwise, have the following meanings:

84 “Child”, a biological, adopted or foster child, a stepchild or legal ward, a child to whom
85 the employee stands in loco parentis or a person to whom the employee stood in loco parentis
86 when the person was a minor child.

87 “COVID-19 Massachusetts emergency paid sick leave”, paid time-off that is
88 compensated by an employer at the employee’s regular rate of pay, and with the same
89 employment benefits to which the employee is entitled from such employer as a term of the
90 employee’s employment, for the purposes described in subsection (b) of section 10; provided,
91 however, that in no case shall the employee’s hourly compensation be less than that provided
92 under section 1 of chapter 151 of the General Laws, nor shall an employer be required to pay
93 more than \$850 per week to an employee.

94 “Domestic partner”, a person not less than 18 years of age who: (i) is dependent upon the
95 employee for support as shown by either unilateral dependence or mutual interdependence that is
96 evidenced by a nexus of factors including, but not limited to: (A) common ownership of real or
97 personal property; (B) common householding; (C) children in common; (D) signs of intent to
98 marry; (E) shared budgeting; and (F) the length of the personal relationship with the employee;

99 or (ii) has registered as the domestic partner of the employee with any registry of domestic
100 partnerships maintained by the employer of either party, or in any state, county, city, town or
101 village in the United States.

102 “Employee”, any person whose primary place of employment is in the commonwealth
103 and who performs services for an employer for wage, remuneration or other compensation,
104 including employees employed by the commonwealth, its departments, sub-divisions, quasi-
105 public agencies or a municipality, district, political subdivision or its instrumentalities; provided,
106 however, that notwithstanding any general or special law to the contrary, “employee” shall
107 include a family child care provider, as defined in subsection (a) of section 17 of chapter 15D of
108 the General Laws, and a personal care attendant, as defined in section 70 of chapter 118E of the
109 General Laws.

110 “Employer”, any individual, corporation, partnership or other private or public entity,
111 including any agent thereof, who engages the services of an employee for wages, remuneration
112 or other compensation, including, but not limited to, (i) the commonwealth, its departments, sub-
113 divisions or quasi-public agencies; or (ii) a municipality, district, political subdivision or its
114 instrumentalities; provided, however, that the United States government shall not be considered
115 an “employer”; provided further, that an individual employer shall be determined by the federal
116 employer identification number; provided further, that the department of early education and
117 care shall be deemed the employer of family child care providers, as defined in subsection (a) of
118 section 17 of chapter 15D of the General Laws; and provided further, that the PCA quality home
119 care workforce council established in section 71 of chapter 118E of the General Laws shall be
120 the employer of personal care attendants, as defined in section 70 of said chapter 118E.

121 “Employment benefits”, all benefits provided or made available to employees by an
122 employer, including, but not limited to, group life insurance, health insurance, disability
123 insurance, sick leave, annual or vacation leave, educational benefits and pensions.

124 “Family member”, the spouse, domestic partner, child, parent or parent of a spouse or
125 domestic partner of the employee, a person who stood in loco parentis to the employee when
126 such employee was a minor child or a grandchild, grandparent or sibling of the employee. For
127 the purposes of this definition, “person who stood in loco parentis” shall not include a person
128 with whom the employee has no personal relationship.

129 “Health care provider”, a health care professional licensed under chapter 112 of the
130 General Laws or any other person licensed under federal or any state law to provide medical care
131 or emergency medical services and authorized to provide such services in the commonwealth.

132

133 “Parent”, a biological, adoptive, foster or step-parent of an employee or of an employee’s
134 spouse or domestic partner, a legal guardian of an employee or other person who stood in loco
135 parentis when the employee or employee’s spouse or domestic partner was a minor child.

136 “Spouse”, a person who is married to the employee.

137 “Telework”, a work flexibility arrangement under which an employee performs the duties
138 and responsibilities of such employee's position, and other authorized activities, from an
139 approved worksite other than the location from which the employee would otherwise work.

140 SECTION 9. There shall be established a fund known as the COVID-19 Massachusetts
141 Emergency Paid Sick Leave Fund to be administered by the executive office for administration

142 and finance, or any department or agency thereof designated by the executive office. The
143 purpose of the fund shall be to reimburse eligible employers for the cost of providing employees
144 with COVID-19 Massachusetts emergency paid sick leave. There shall be credited to the fund all
145 amounts that are transferred or authorized to be transferred thereto or directed to be deposited
146 therein, and all amounts received as gifts, grants or contributions for the purposes of the fund,
147 including funds transferred pursuant to section 13. Amounts credited to the fund shall not be
148 subject to appropriation. Money in the fund shall not be considered part of the consolidated net
149 surplus pursuant to section 5C of chapter 29 of the General Laws. Any money transferred from
150 the General Fund and remaining in the fund as of December 31, 2021 and not subject to a filed
151 employer reimbursement application under section 10, shall revert to the General Fund;
152 provided, however, that all money in the fund that was transferred from the General Fund shall
153 revert to the General Fund not later than January 31, 2022. The secretary of administration and
154 finance may direct the comptroller to transfer any unspent federal funds as necessary due to
155 federal requirements for tracking and monitoring federal funds.

156 SECTION 10. (a)(1) Notwithstanding any general or special law to the contrary, as a
157 result of the outbreak of the 2019 novel coronavirus, also known as COVID-19, as of the
158 effective date of this section, an employer shall provide, subject to section 11, COVID-19
159 Massachusetts emergency paid sick leave to its employees pursuant to paragraph (3) who are
160 absent from and are unable to work pursuant to subsection (b).

161 (2) The executive office for administration and finance, or any department or agency
162 thereof designated by the executive office, shall reimburse an employer from the COVID-19
163 Massachusetts Emergency Paid Sick Leave Fund, established in section 9, for the cost of
164 providing COVID-19 Massachusetts emergency paid sick leave to an employee; provided,

165 however, that any qualified sick leave wages paid by an employer that are eligible for the tax
166 credit for qualified sick leave wages provided for paid sick and paid family and medical leave
167 under the federal Families First Coronavirus Response Act, P.L. 116-127 or subsequent
168 extensions, including the federal Consolidated Appropriations Act, 2021 and the federal
169 American Rescue Plan Act of 2021, shall not be eligible for reimbursement from said COVID-19
170 Massachusetts Emergency Paid Sick Leave Fund.

171 (3) An employer shall provide the following amount of leave for an employee who takes
172 COVID-19 Massachusetts emergency paid sick leave:

173 (i) an employee who works 40 hours or more per week shall be provided 40 hours of
174 COVID-19 Massachusetts emergency paid sick leave;

175 (ii) an employee who works less than 40 hours a week, but maintains a regular schedule
176 with consistent hours per week, shall be provided COVID-19 Massachusetts emergency paid
177 sick leave that is equal to the number of hours that such employee works per week, on average
178 over a 14-day period of such regular schedule; or

179 (iii) for an employee whose schedule and weekly hours worked vary from week to week,
180 such employee shall be provided COVID-19 Massachusetts emergency paid sick leave that: (A)
181 is equal to the average number of hours that the employee was scheduled to work per week over
182 the 6-month period immediately preceding the date on which such employee takes the COVID-
183 19 Massachusetts emergency paid sick leave, including hours for which such employee took
184 leave of any type; or (B) if the employee did not work over such 6-month period, is equal to the
185 reasonable expectation of the employee at the time of hiring of the average number of hours per
186 week that the employee would normally be scheduled to work.

187 (4) An employee eligible for COVID-19 Massachusetts emergency paid sick leave shall
188 be eligible for leave that is compensated by the employer, while maintaining the same
189 employment benefits to which the employee is entitled as a term of employment by an employer
190 to an employee; provided, however, that no employee shall be entitled to receive, and no
191 employer shall be eligible for reimbursement for such employee for, COVID-19 Massachusetts
192 emergency paid sick leave in excess of \$850 per week.

193 (5) An employer who pays an employee for COVID-19 Massachusetts emergency paid
194 sick leave shall, subject to clause (2), be reimbursed by the executive office for administration
195 and finance, or any department or agency thereof, in consultation with the department of
196 revenue, from the COVID-19 Massachusetts Emergency Paid Sick Leave Fund by submitting, by
197 a time and in a form and manner prescribed by the executive office for administration and
198 finance, or any department or agency thereof designated by the executive office, an application
199 as provided in paragraph (1) of subsection (e). The executive office, or any department or agency
200 thereof, shall provide such reimbursements directly to eligible employers in a timely manner
201 after receiving an application from an employer.

202 (6) An employee's COVID-19 Massachusetts emergency paid sick leave shall terminate
203 at the beginning of the employee's next scheduled work shift immediately following the
204 termination of the need for COVID-19 Massachusetts emergency paid sick leave under
205 subsection (b).

206 (b) An employer shall provide COVID-19 Massachusetts emergency paid sick leave to an
207 employee for the following reasons related to the outbreak of the 2019 novel coronavirus, also
208 known as COVID-19:

209 (1) An employee's need to: (i) self-isolate and care for oneself because of the employee's
210 COVID-19 diagnosis; (ii) seek or obtain medical diagnosis, care or treatment for COVID-19
211 symptoms; or (iii) obtain immunization related to COVID-19 or the employee is recovering from
212 an injury, disability, illness or condition related to such immunization;

213 (2) An employee's need to care for a family member who: (i) is self-isolating due to a
214 COVID-19 diagnosis; or (ii) needs medical diagnosis, care or treatment for COVID-19
215 symptoms;

216 (3) A quarantine order, or other determination by a local, state or federal public official, a
217 health authority having jurisdiction, the employee's employer or a health care provider that the
218 employee's presence on the job or in the community would jeopardize the health of others
219 because of the employee's exposure to COVID-19 or exhibiting of symptoms, regardless of
220 whether the employee has been diagnosed with COVID-19;

221 (4) An employee's need to care for a family member due to a quarantine order, or other
222 determination by a local, state or federal public official, a health authority having jurisdiction,
223 the family member's employer or a health care provider that the family member's presence on
224 the job or in the community would jeopardize the health of others because of the family
225 member's exposure to COVID-19, regardless of whether the family member has been diagnosed
226 with COVID-19; or

227 (5) An employee's inability to telework because the employee has been diagnosed with
228 COVID-19 and the symptoms inhibit the ability of the employee to telework.

229 (c)(1) COVID-19 Massachusetts emergency paid sick leave provided by an employer
230 may be reduced by the amount of wages or wage replacement that an employee receives for that

231 period under any government program or law. COVID-19 Massachusetts emergency paid sick
232 leave shall not be reduced by and shall be in addition to all job protected time off, paid and
233 unpaid, that the employer is required provide to employees: (i) under section 148C of chapter
234 149 of the General Laws; (ii) under any existing policy or program of the employer; (iii)
235 pursuant to a collectively bargained agreement between the employer and a collective bargaining
236 representative of an employee; or (iv) under federal law, to the extent permitted by that federal
237 law; provided, however, said COVID-19 Massachusetts emergency paid sick leave may be
238 reduced if the aggregate amount an employee would receive would exceed the employee's
239 average weekly wage. An employer shall not require an employee to use other paid leave
240 provided by the employer to the employee before the employee uses the COVID-19
241 Massachusetts emergency paid sick leave, unless federal law requires otherwise.

242 (2) An employee may use COVID-19 Massachusetts emergency paid sick leave on an
243 intermittent basis and in hourly increments.

244 (d) The employee shall provide notice to the employer of the need for COVID-19
245 Massachusetts emergency paid sick leave as soon as practicable or foreseeable. After the first
246 workday an employee receives COVID-19 Massachusetts emergency paid sick leave, an
247 employer may require the employee to follow reasonable notice procedures in order to continue
248 receiving COVID-19 Massachusetts emergency paid sick leave. An employer shall not require,
249 as a condition of an employee's taking COVID-19 Massachusetts emergency paid sick leave,
250 that the employee search for or find a replacement worker to cover the hours during which the
251 employee is using COVID-19 Massachusetts emergency paid sick leave.

252 (e)(1) Applications for reimbursements from an eligible employer from the COVID-19
253 Massachusetts Emergency Paid Sick Leave Fund shall be in a form prescribed by the executive
254 office for administration and finance, or any department or agency thereof designated by the
255 executive office, and shall include, but not be limited to, a copy of a written request for COVID-
256 19 Massachusetts emergency paid sick leave from the employee to the employer, in which the
257 employee provides: (i) the employee's name; (ii) the date or dates for which leave is requested
258 and taken; (iii) a statement of the COVID-19 related reason the employee is requesting leave and
259 written support for such reason; and (iv) a statement that the employee is unable to work,
260 including by means of telework, for such reason.

261 In the case of a leave request based on a quarantine order or self-quarantine advice, the
262 statement from the employee shall also include: (i) the name of the governmental entity ordering
263 quarantine or the name of the health care provider advising self-quarantine; and (ii) if the person
264 subject to quarantine or advised to self-quarantine is not the employee, that person's name and
265 relation to the employee.

266 (2) The executive office for administration and finance, or any department or agency
267 thereof designated by the executive office, may require an employer to maintain records sufficient
268 to document the employees to whom it made qualifying leave payments and shall prescribe
269 regulations or other guidance necessary for the reimbursement, including the process for the
270 imposition of penalties for false or deliberating misleading statements under chapter 62C of the
271 General Laws. Information necessary for the administration of the reimbursement provided to
272 the executive office for administration and finance, or any department or agency thereof, may be
273 disclosed to the executive office for administration and finance and any department or agency
274 thereof designated by the executive office. The disclosure of such information shall not be

275 subject to the prohibition provided by paragraph (a) of section 21 of chapter 62C of the General
276 Laws, provided that any documents so disclosed shall remain confidential and not thereby
277 become public record.

278 (3) Health information related to COVID-19 Massachusetts emergency paid sick leave
279 possessed by an employer regarding an employee or employee's family member shall: (i) be
280 maintained on a separate form and in a separate file from other personnel information; (ii) be
281 treated as confidential medical records; (iii) not be disclosed except to the affected employee or
282 with the express permission of the affected employee; and (iv) be kept confidential in accordance
283 with any other state or federal law.

284 (f) It shall be unlawful for any employer to interfere with, restrain or deny an employee's
285 ability to take COVID-19 Massachusetts emergency paid sick leave, including, but not limited
286 to, using an employee's taking of COVID-19 Massachusetts emergency paid sick leave as a
287 negative factor in any employment action, such as an evaluation, promotion, disciplinary action
288 or termination, or otherwise subjecting an employee to discipline or taking any other adverse
289 action against an employee for the use of COVID-19 Massachusetts emergency paid sick leave.

290

291 (g) It shall be unlawful for any employer to take any adverse action against an employee
292 because the employee opposes practices believed to be in violation of this section, or because the
293 employee supports the exercise of rights of another employee under this section, including, but
294 not limited to: (i) filing an action, or instituting or causing to be instituted any proceeding under
295 or related to this section; (ii) providing or intending to provide any information in connection

296 with any inquiry or proceeding related to this section; or (iii) testifying or intending to testify in
297 any inquiry or proceeding related to this section.

298 (h) Nothing in this section shall be construed to: (i) discourage employers, including the
299 commonwealth, its departments, sub-divisions or quasi-public agencies or a municipality,
300 district, political subdivision or its instrumentalities from adopting or retaining job-protected paid
301 time off policies that are more generous than policies set out in this section; (ii) diminish or
302 impair the obligation of an employer to comply with any contract, collective bargaining
303 agreement or any employment benefit program or plan in effect on the effective date of this
304 section that provides to employees greater job-protected paid time off rights than the rights
305 established under this section; or (iii) pre-empt the power of a municipality, district, political
306 subdivision or its instrumentalities from adopting or retaining job-protected paid time off policies
307 consistent with or more generous than policies that comply with the requirements of this section.

308 Any employer with a COVID-19 sick leave policy not required by this act who makes
309 available an amount of COVID-19 sick leave sufficient to meet the requirements of this act that
310 may be used for the purposes and conditions consistent with and substantially similar to COVID-
311 19 Massachusetts emergency paid sick leave under this act, shall not be required to provide
312 additional COVID-19 Massachusetts emergency paid sick leave under this act.

313 (i) Not later than 7 days after the effective date of this section, the executive office of
314 labor and workforce development, in consultation with the executive office for administration
315 and finance, shall prepare and provide to employers notice of this section in English and in other
316 languages required under clause (iii) of subsection (d) of section 62A of chapter 151A of the
317 General Laws. Employers shall post this notice in a conspicuous location accessible to

318 employees in every establishment where employees with rights under this section work and shall
319 provide a copy to their employees; provided, however, that in cases where the employer does not
320 maintain a physical workplace, or an employee teleworks or performs work through a web-based
321 platform, notification shall be sent via electronic communication or a conspicuous posting in the
322 web-based platform.

323 (j) The executive office of labor and workforce development, in consultation with the
324 executive office for administration and finance and the executive office of health and human
325 services, shall develop and implement a multilingual outreach program to inform employers,
326 employees and health care providers about the availability of COVID-19 Massachusetts
327 emergency paid sick leave.

328 (k) The executive office for administration and finance, or any department or agency
329 thereof designated by the executive office, shall issue a report on the COVID-19 Massachusetts
330 emergency paid sick leave program. The report shall include, but not be limited to: (i) aggregate
331 information on the number of employees who were provided COVID-19 Massachusetts
332 emergency paid sick leave; (ii) the average amount paid to employees who were provided
333 COVID-19 Massachusetts emergency paid sick leave; (iii) the average length of COVID-19
334 Massachusetts emergency paid sick leave; (iv) the employers who received reimbursements from
335 the COVID-19 Massachusetts Emergency Paid Sick Leave Fund established in section 9; (v) the
336 average amount of each reimbursement of the employer; and (vi) the total amount of
337 reimbursements received by each employer. The report shall not include any identifying
338 information of an individual employee. The report shall be filed with the clerks of the house of
339 representatives and the senate and the joint committee on labor and workforce development not
340 later than January 1, 2022.

341 SECTION 11. COVID-19 Massachusetts emergency paid sick leave shall be available to
342 an employee under section 10 until: (i) 15 days after notification from the executive office for
343 administration and finance to employers that applications totaling \$60,000,000 have been
344 submitted, or an alternative total identified by the executive office for administration and finance
345 as reasonably indicating that the total cost of the program will approach \$75,000,000 in 15 days;
346 or (ii) September 30, 2021, whichever first occurs. Upon notification from the executive office
347 for administration and finance, employers may continue to claim for costs incurred prior to
348 issuance of the notice.

349 Notwithstanding the transfer required under section 13, if the availability of COVID-19
350 Massachusetts emergency paid sick leave terminates under clause (i) of this section, the secretary
351 of administration and finance shall direct the comptroller to transfer funds in excess of the
352 transfer required under said section 13, if necessary to cover eligible reimbursements for
353 COVID-19 Massachusetts emergency paid sick leave wages paid after the exhaustion of the
354 \$75,000,000 from the fund under said clause (i).

355 SECTION 12. The secretary for administration and finance, or any department or agency
356 thereof designated by the secretary, may promulgate regulations or other guidance necessary for
357 the implementation of this act.

358 SECTION 13. Not later than 10 days after the effective date of this act, the secretary of
359 administration and finance shall direct the comptroller to transfer \$75,000,000 to the COVID-19
360 Massachusetts Emergency Paid Sick Leave Fund established in section 9 from amongst federal
361 funds received by the commonwealth in response to the public health emergency caused by
362 COVID-19 to the extent such funds are available for the uses allowed by said COVID-19

363 Massachusetts Emergency Paid Sick Leave Fund under relevant federal requirements; provided,
364 however, that if the secretary of administration and finance certifies to the comptroller that no
365 such funds are available, the secretary shall direct the comptroller to transfer \$75,000,000 from
366 other funding sources, including the General Fund. The secretary may direct the comptroller to
367 schedule the transfers in 1 or more transactions.

368 SECTION 14. Section 1 shall take effect as of March 10, 2020.