## The Commonwealth of Massachusetts

In the Year Two Thousand Eleven.

Section 1. Section 27C of Chapter 29 of the General Laws is hereby amended by inserting after paragraph (c) the following: --

(c1/2) For the purposes of this section, state laws imposing any direct service or cost obligation, state laws granting or increasing exemptions from local taxation, and administrative rules or regulations resulting in the imposition of additional costs shall be termed "local mandates," provided that said laws, rules, and regulations take effect on or after January first, nineteen hundred and eighty-one. Local mandates shall include but not be limited to any state initiated statutory or regulatory action that:

(1) requires any city or town to undertake any service or cost obligation, or to establish, expand or modify any existing activity in such a way that results in the expenditure of funds or resources or results in the diversion of funds or resources from any existing activity; provided that a new law containing a specific provision for local acceptance shall not be deemed a local mandate. For the purposes of this section, the term "existing activity" shall include any program or service lawfully undertaken by any city or town under the authority of any law, special law, administrative rule or regulation, or city or town charter;

(2) amends an existing law that is effective only in cities and towns that vote to accept it, provided that such amendment enacted after initial local acceptance results in additional costs beyond those associated with the law initially accepted. Such a subsequent amendment to a local option law shall not be deemed a local mandate if the subsequent amendment contains a specific provision for a separate vote for local acceptance.