

2721 thereon issued under this section shall, notwithstanding any other provisions of this act, be general  
2722 obligations of the commonwealth.

2723           **SECTION 173.** Notwithstanding any general or special law to the contrary, certain regulatory  
2724 approvals are hereby extended as provided in this section.

2725           (a) For purposes of this section, the following words shall, unless the context clearly requires  
2726 otherwise, have the following meanings:

2727           “Approval” except as otherwise provided in subsection (b), any permit, certificate, order,  
2728 excluding enforcement orders, license, certification, determination, exemption, variance, waiver,  
2729 building permit, or other approval or determination of rights from any municipal, regional or state  
2730 governmental entity, including any agency, department, commission, or other instrumentality of the  
2731 municipal, regional or state governmental entity, concerning the use or development of real property,  
2732 including certificates, licenses, certifications, determinations, exemptions, variances, waivers, building  
2733 permits, or other approvals or determination of rights issued or made under chapter 21, chapter 21A  
2734 excepting section 16, chapter 21D, sections 61 to 62H, inclusive, of chapter 30, chapters 30A, 40, 40A to  
2735 40C, inclusive, 40R, 41, 43D, section 21 of chapter 81, chapter 91, chapter 131, chapter 131A, chapter  
2736 143, sections 4 and 5 of chapter 249, or chapter 258, of the General Laws or chapter 665 of the acts of  
2737 1956, or any local by-law or ordinance.

2738           “Development”, division of a parcel of land into 2 or more parcels, the construction,  
2739 reconstruction, conversion, structural alteration, relocation or enlargement of a building or other  
2740 structure or facility, or any grading, soil removal or relocation, excavation or landfill or any use or  
2741 change in the use of any building or other structure or land or extension of the use of land.

2742           “Tolling period”, the period beginning August 15, 2008, and continuing through August 15,  
2743 2010.

2744 (b) (1) Notwithstanding any general or special law to the contrary, an approval in effect or  
2745 existence during the tolling period shall be extended for a period of 2 years, in addition to the lawful  
2746 term of the approval.

2747 (2) Nothing in this section shall be deemed to extend or purport to extend:

2748 (i) a permit or approval issued by the government of the United States or an agency or  
2749 instrumentality of the government of the United States or to a permit or approval, of which the  
2750 duration of effect or the date or terms of its expiration are specified or determined by or under  
2751 law or regulation of the federal government or any of its agencies or instrumentalities;

2752 (ii) a comprehensive permit issued by a board of appeals under sections 20 to 23,  
2753 inclusive, of chapter 40B of the General Laws; or;

2754 (iii) a permit, license, privilege or approval issued by the division of fisheries and  
2755 wildlife under chapter 131 for hunting, fishing or aquaculture.

2756 (3) Nothing in this section shall affect the ability of a municipal, regional or state governmental  
2757 entity, including an agency, department, commission or other instrumentality of a municipal, regional or  
2758 state governmental entity to revoke or modify a specific permit or approval or extension of a specific  
2759 permit or approval under this section, when that specific permit or approval or the law or regulation  
2760 under which the permit or approval was issued contains language authorizing the modification or  
2761 revocation of the permit or approval.

2762 (4) In the event that an approval tolled under this section is based upon the connection to a  
2763 sanitary sewer system, the approval's extension shall be contingent upon the availability of sufficient  
2764 capacity, on the part of the treatment facility, to accommodate the development whose approval has been  
2765 extended. If sufficient capacity is not available, those permit holders whose approvals have been  
2766 extended shall have priority with regard to the further allocation of gallonage over those approval  
2767 holders who have not received approval of a hookup prior to the effective date of this section. Priority  
2768 regarding the distribution of further gallonage to a permit holder who has received the extension of an

2769 approval under this section shall be allocated in order of the granting of the original approval of the  
2770 connection.

2771 (5) In the case when an owner or petitioner sells or otherwise transfers a property or project, in  
2772 order for an approval to receive an extension, all commitments made by the original owner or petitioner  
2773 under the terms of the permit must be upheld by the new owner or petitioner. If the new owner or  
2774 petitioner does not meet or abide by those commitments then the approval shall not be extended under  
2775 this section.

2776 (6) Nothing in this section shall be construed or implemented in such a way as to modify a  
2777 requirement of law that is necessary to retain federal delegation to, or assumption by, the commonwealth  
2778 of the authority to implement a federal law or program.

2779 **SECTION 174.** Notwithstanding any general or special law to the contrary, for the days of  
2780 August 14, 2010 and August 15, 2010, an excise shall not be imposed upon nonbusiness sales at retail of  
2781 tangible personal property, as defined in section 1 of chapter 64H of the General Laws. For the purposes  
2782 of this act, tangible personal property shall not include telecommunications, tobacco products subject to  
2783 the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles,  
2784 motorboats, meals or a single item the price of which is in excess of \$2,500.

2785 **SECTION 175.** Notwithstanding any general or special law to the contrary, for the days of  
2786 August 14, 2010 and August 15, 2010, a vendor shall not add to the sales price or collect from a  
2787 nonbusiness purchaser an excise upon sales at retail of tangible personal property, as defined in section 1  
2788 of chapter 64H of the General Laws. The commissioner of revenue shall not require a vendor to collect  
2789 and pay excise upon sales at retail of tangible personal property purchased on August 14, 2010 and  
2790 August 15, 2010. An excise erroneously or improperly collected during the days of August 14, 2010 and  
2791 August 15, 2010, shall be remitted to the department of revenue. This section shall not apply to the sale  
2792 of telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General