



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

STEPHEN W. KIDDER
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU

INFORMATIONAL GUIDELINE
RELEASE NO. 90-209

ISSUED: January 1990

LAW ENFORCEMENT TRUST FUND

Chapter 162 of the Acts of 1989
(Amending G.L. Ch. 94C §47)

SUMMARY:

This amendment to General Laws, Chapter 94C, Section 47, the Controlled Substances Act, provides that law enforcement trust funds may be expended for the purposes specified in the statute without the necessity of any further appropriation by a municipality's appropriating body.

The law enforcement trust fund established by G.L. Ch. 94C §47, is composed of a portion of the proceeds from property seized from illegal drug related activities. The fund may specifically be used "to defray the costs of protracted investigations, to provide additional technical equipment or expertise, to provide matching funds to obtain federal grants or for such other law enforcement purposes as the chief of police ... deems appropriate, but such funds shall not be considered a source of revenue to meet the operating needs of such department".

Prior to the amendment, a municipality was required to make a further appropriation before a police chief could expend any of the funds. The amendment changes the procedure to allow the police chief to expend from the funds without further appropriation.

GUIDELINES:

1. The Law Enforcement Trust Fund is to be established as a separate account under the custody of the treasurer. All proceeds received under this statute should be credited to the fund rather than to local estimated receipts.

PROPERTY TAX BUREAU

Harry M. Grossman, Chief
Lucille F. Bayes, Asst. Chief

(617)727-2300

2. Interest does not remain with the fund, but goes into the general fund of the city or town.
3. The fund may be expended by the chief of police without prior appropriation.
4. The fund can be used to defray the costs of protracted investigations, to provide additional technical equipment or expertise, to provide matching funds for federal grants or for any other law enforcement purpose recommended by the chief of police. However, the fund cannot be considered a revenue source to meet the normal operating needs of the police department.
5. Payment of the funds must go through the normal warrant process as must other municipal expenditures.



City of Cambridge

12.

IN CITY COUNCIL
February 12, 1990

MAYOR WOLF

- WHEREAS: Chapter 162 of the Acts of 1989 allows Police Chiefs to spend funds in the law enforcement trust fund without City Council appropriation; and
- WHEREAS: At least in part, such a trust fund contains funds from property siezed from illegal drug activities and is to be used in law enforcement activities related to drug trafficking; and
- WHEREAS: These activities are crucial; therefore be it
- ORDERED: That the City Manager report to the City Council on whether Cambridge has established such a fund, and, if so, the amount of funds it contains, and further that he recommend a process for reporting the use of these funds by the Chief of Police.

In City Council February 12, 1990.

Adopted by the affirmative vote of eight members.

Attest:- Joseph E. Connarton, City Clerk.

A true copy;

ATTEST:-

A handwritten signature in black ink, reading "Joseph E. Connarton".

Joseph E. Connarton, City Clerk.



City of Cambridge

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FEB. 12 1990

City Council

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of 8 members

Joseph E. Connoy City Clerk



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Order # 12 *P 12*

Mayorwolf re: spending of fund in the
laws enforcement trust fund by the
Police Chief.

In City Council,

February 12, 1990

*Order adopted
by 8 members.*