

county, respectively, shall take effect upon its acceptance, prior to December thirty-first in the current year, by the county commissioners of his county.

Approved May 12, 1924.

Chap.350 AN ACT ESTABLISHING THE SALARIES OF THE CLERKS OF THE COURTS FOR DUKES AND NANTUCKET COUNTIES.

Be it enacted, etc., as follows:

G. L. 221, § 98,
amended.

SECTION 1. Section ninety-eight of chapter two hundred and twenty-one of the General Laws is hereby amended by striking out, in the second line, the words "one thousand" and inserting in place thereof the words: — fifteen hundred, — so as to read as follows: — *Section 98.* The salaries of the clerks of the courts for Dukes and Nantucket counties shall be fifteen hundred dollars each.

Salaries of clerks of the courts for Dukes and Nantucket counties.

Submission to county commissioners, etc.

SECTION 2. So much of section one of this act as provides for increasing the salary of the clerk of the courts for Dukes county and for Nantucket county, respectively, shall take effect upon its acceptance, prior to December thirty-first in the current year, by the county commissioners of his county.

Approved May 12, 1924.

Chap.351 AN ACT RELATIVE TO CERTAIN EXEMPTIONS UNDER THE INCOME TAX LAW.

Be it enacted, etc., as follows:

G. L. 62, § 8,
subsect. (a),
amended.

Certain exemptions under income tax law.

Proviso.

SECTION 1. Section eight of chapter sixty-two of the General Laws is hereby amended by striking out subsection (a) and inserting in place thereof the following: — (a) One thousand dollars in all of income taxable under section one and under subsection (a) of section five, received by a person whose total income from all sources does not exceed one thousand dollars during the year; but said exemption shall not be given to any married person if the combined incomes of both husband and wife from all sources exceed fifteen hundred dollars; provided, however, that no tax shall be exacted upon any income taxable under said section one and said subsection (a) which shall reduce the total income of the taxpayer, if unmarried, below one thousand dollars, or which shall reduce the combined income of husband and wife below fifteen hundred dollars.

To what income applicable.

SECTION 2. This act shall apply to the taxation of all income received during the calendar year nineteen hundred and twenty-four and thereafter.

Approved May 12, 1924.

Chap.352 AN ACT AUTHORIZING THE CITY OF BOSTON TO BORROW AND TO RAISE BY TAXATION MONEY FOR HOSPITAL PURPOSES.

Be it enacted, etc., as follows:

City of Boston may borrow and raise by taxation money for hospital purposes.

SECTION 1. For the purpose of erecting additional buildings for the Boston City Hospital, for remodeling existing buildings of said hospital, for the purchase of additional property for the purposes of said hospital, or for any of said purposes, the city of Boston may borrow, outside the statutory limit of indebtedness,