

custody of persons committed thereto under sections one hundred and thirteen to one hundred and sixteen, inclusive. At any state institution under the supervision of the department of correction, there may be established and maintained, with the approval of the governor and council, departments to be termed departments for drug addicts, for the care and treatment of persons addicted to the intemperate use of narcotics or habit forming stimulants or sedatives and committed thereto under said sections. All men and boys so committed shall be committed to departments for male defective delinquents or for male drug addicts, as the case may be. All women and girls so committed shall be committed to departments for female defective delinquents or for female drug addicts, as the case may be. All such persons committed to departments for defective delinquents or for drug addicts at any institution under control of the department of correction shall be and remain in the custody of the said department until discharged as hereinafter provided. *Approved October 16, 1941.*

*Chap. 656* AN ACT MAKING CERTAIN CHANGES IN EXISTING LAWS IN CONNECTION WITH THE PROPOSED CHANGE IN THE FISCAL YEAR OF THE COMMONWEALTH.

*Be it enacted, etc., as follows:*

SECTION 1. Section twenty of chapter fifty-eight of the General Laws, as most recently amended by section one of chapter one hundred and eight of the acts of nineteen hundred and thirty-seven, is hereby further amended by striking out, in the second line, the words "state fiscal year" and inserting in place thereof the words:— period of twelve months beginning December first of any year and ending November thirtieth of the next succeeding year,— and by striking out, in the eighth line, the word "year" and inserting in place thereof the word:— period,— so that the introductory paragraph will read as follows:— From the total taxes paid in any period of twelve months beginning December first of any year and ending November thirtieth of the next succeeding year by domestic business and domestic manufacturing corporations and foreign manufacturing and other foreign corporations under sections thirty to fifty-one, inclusive, of chapter sixty-three there shall be deducted such taxes paid under said sections as have been refunded under said chapter or section twenty-seven of this chapter during said period, together with any interest or costs paid such corporations on account of refunds. The balance shall be disposed of in the following manner and in the order named:

SECTION 2. Chapter twenty-nine of the General Laws is hereby amended by striking out section five, as amended by section four of chapter five hundred and two of the acts of nineteen hundred and thirty-nine, and inserting in place thereof the following section:— *Section 5.* (1) The comptroller shall annually, on or before August fifteenth, submit

G. L. (Ter. Ed.), 58, § 20, etc., amended.

Distribution of business corporation taxes.

G. L. (Ter. Ed.), 29, § 5, etc., amended.

Annual statements to be filed with

to the budget commissioner statements setting forth the following facts and figures for all state purposes, except those of the metropolitan district commission: —

budget commissioner by comptroller.

(a) The expenditures for the preceding fiscal year, itemized separately so as to show expenditures made from grants from the United States, trust funds and sources other than state revenue.

(b) The appropriations for the preceding fiscal year.

(c) The actual revenue for the three preceding fiscal years, itemized so as to show the sources from which received.

(d) The condition of the cash on hand, itemized separately so as to show cash derived from special revenue not available for general state purposes, cash held to meet authorizations and obligations previously made and incurred, and cash which is unencumbered and available for appropriation.

(e) The condition of the state debt.

(f) An itemized statement showing the disposition of any funds appropriated to meet emergency or unforeseen conditions.

(2) The statement submitted in each even-numbered year shall also set forth the estimates for the next two ensuing fiscal years of all expenditures for payment of claims and all other expenditures authorized by law and not required to be filed under section three.

(3) The comptroller shall annually, on or before December twenty-sixth, submit to the budget commissioner the statements required by paragraphs (1) (a) to (1) (e), inclusive, of this section, relative to the metropolitan district commission. Wherever in any of said paragraphs information is required for a fiscal year, it shall be given for the fiscal year of said commission. The comptroller shall also, on or before December twenty-sixth of each even-numbered year, submit to said commissioner the estimates for the current and next ensuing fiscal years of said commission of all expenditures for payment of claims and all other expenditures authorized by law and not required to be filed under section three.

SECTION 3. Section six of said chapter twenty-nine, as amended, is hereby further amended by striking out the sentence amended by section seven of chapter four hundred and ninety of the acts of the current year and inserting in place thereof the following sentence: — The budget shall include, for each such fiscal year, a sum, equal at least to the total amount received by the division of fisheries and game of the department of conservation, during the latest fiscal year for which complete data are available, from license and other fees and fines under the laws relating to game and inland fisheries, and also a sum equal to one half of the amount necessary for payment for personal services and other expenses for or on account of the enforcement of said laws; and said sums shall be appropriated for each such fiscal year for the general purposes of said division of fisheries and game.

G. L. (Ter. Ed.), 29, § 6, etc., amended.

Appropriations, etc., for division of fisheries and game.

G. L. (Ter. Ed.), 29, § 9A, etc., amended.

Metropolitan district commission to include in its budget contributions by commonwealth as pensions, etc.

SECTION 4. Section nine A of said chapter twenty-nine, as amended by section seven of said chapter five hundred and two, is hereby further amended by striking out, in the third line, the word "each" and inserting in place thereof the word: — its, — by striking out, in the sixth line, the word "the" and inserting in place thereof the word: — its, — and by striking out, in the sixteenth line, the word "each" and inserting in place thereof the word: — its, — so as to read as follows: — *Section 9A*. The metropolitan district commission shall include in its budget estimates for each of the functions under its control for the first fiscal year of its biennium, an item covering the amounts contributed by the commonwealth as pensions under sections one to five A, inclusive, of chapter thirty-two during its preceding fiscal year on account of the death or retirement of employees, officers and officials formerly employed in the performance of such function, including, in the case of those whose services cannot be entirely allocated to any one function, those parts of such amounts properly allocable to such function and also including as employed in the performance of its water function those employed by the metropolitan district water supply commission. The metropolitan district commission shall include in its estimates for the second fiscal year of its biennium an estimate of the amounts that will be contributed by the commonwealth as aforesaid in the first fiscal year of such biennium. The amount of such item, as appropriated by the general court, shall be assessed upon the proper district as a part of the cost of maintenance of such function; provided, that, in the case of employees, officers and officials formerly employed in the performance of its boulevard functions, only one half the amounts contributed by the commonwealth as pensions as aforesaid shall be so included and assessed. After an appropriation has been made covering each such item, the amount thereof shall be approved for payment by the metropolitan district commission as a part of the cost of maintenance of the function for which the estimates were made and shall be credited to the general revenue of the commonwealth.

G. L. (Ter. Ed.), 29, § 10, etc., amended.

Expenditures of metropolitan district commission, etc.

SECTION 5. Said chapter twenty-nine is hereby further amended by striking out section ten, as amended by section eight of said chapter five hundred and two, and inserting in place thereof the following section: — *Section 10*. The metropolitan district commission may continue expenditures in the first fiscal year of its biennium at the rate authorized by appropriations for the preceding fiscal year thereof, until the general court makes an appropriation therefor or provides otherwise.

G. L. (Ter. Ed.), 29, § 11, etc., amended.

SECTION 6. Section eleven of said chapter twenty-nine, as amended by section nine of said chapter five hundred and two, is hereby further amended by striking out, in the fourth, fifth and sixth lines, the words "at the rate authorized by appropriations for the first fiscal year of the preceding biennium", — so as to read as follows: — *Section 11*. The state

treasurer shall make advances to members of the senate and house of representatives on account of compensation due for services and traveling expenses in accordance with existing laws, until the general court makes an appropriation therefor or provides otherwise.

Advances to members of general court.

SECTION 7. Section twenty-five of said chapter twenty-nine, as appearing in the Tercentenary Edition, is hereby amended by striking out, in the seventh line, the words "December first in each" and inserting in place thereof the following: — the close of the fiscal, — so as to read as follows: — *Section 25*. Such officers shall, within thirty days after receipt of an advance, file with the comptroller a detailed statement of the amounts expended subsequent to the previous accounting, approved by the officer or department authorized to supervise such expenditure, with vouchers therefor if they can be obtained. All advances so made shall be accounted for and vouchers therefor filed with the comptroller before the close of the fiscal year.

G. L. (Ter. Ed.), 29, § 25, amended.

Statement of advances to be made to comptroller.

SECTION 8. Section twenty-six of said chapter twenty-nine, as amended by section twelve of said chapter five hundred and two, is hereby further amended by striking out, in the eleventh and twelfth lines, the words "on or before December fifteenth in each" and inserting in place thereof the words: — within fifteen days following the close of each fiscal year ending in an, — so as to read as follows: — *Section 26*. Expenses of offices and departments for compensation of officers, members and employees and for other purposes shall not exceed the appropriations made therefor by the general court. No obligation incurred by any officer or servant of the commonwealth for any purpose in excess of the appropriation for such purpose for the office, department or institution which he represents, shall impose any liability upon the commonwealth. If expenditures are made in excess of appropriations, the officer having charge of such expenditures shall, within fifteen days following the close of each fiscal year ending in an even-numbered year, report to the comptroller the details thereof with the reasons therefor, and he shall make a special report of the same to the general court early in its next regular session.

G. L. (Ter. Ed.), 29, § 26, etc., amended.

Expenditure not to exceed appropriations.

Report of excessive expenditures.

SECTION 9. Section twenty-seven of said chapter twenty-nine, as amended by section thirteen of said chapter five hundred and two, is hereby further amended by striking out all after the word "court" in the sixth line, — so as to read as follows: — *Section 27*. Notwithstanding any other provision of general law, no officer or board shall incur a new or unusual expense, make a permanent contract, increase a salary or employ a new clerk, assistant or other subordinate, unless a sufficient appropriation to cover the expense thereof has been made by the general court.

G. L. (Ter. Ed.), 29, § 27, etc., amended.

Expenses and increases regulated.

SECTION 10. Said chapter twenty-nine is hereby further amended by striking out section fifty, as amended by section fifteen of said chapter five hundred and two, and inserting in place thereof the following section: — *Section 50*.

G. L. (Ter. Ed.), 29, § 50, etc., amended.

Amounts for payments of bonds, etc., to be included in state tax.

The state treasurer shall in December preceding the regular biennial session of the general court certify to the budget commissioner the amount necessary to be included in the state tax for each year of the biennium beginning on July first following, to provide for serial payments of any bonds or scrip of the commonwealth, and each such amount shall be included in the state tax for the year for which it is so certified.

G. L. (Ter. Ed.), 30, § 28, amended.

SECTION 11. Chapter thirty of the General Laws is hereby amended by striking out section twenty-eight, as appearing in the Tercentenary Edition, and inserting in place thereof the following section: — *Section 28.* All books and accounts of all offices, departments, boards, commissions and institutions of the commonwealth shall be kept by the fiscal year established for them, respectively, by clause ninth of section seven of chapter four.

Books, etc., to be kept by fiscal year.

G. L. (Ter. Ed.), 30, § 47, amended.

SECTION 12. Section forty-seven of said chapter thirty, as so appearing, is hereby amended by striking out the last sentence and inserting in place thereof the following sentence: — No increase in a salary of an officer or employee of the metropolitan district commission exceeding or to exceed one thousand dollars, authorized under this section between December first and May thirty-first, both inclusive, in any year shall take effect until June first following or such later date as may be fixed by the commission, with the approval of the said division or the governor and council.

Increases in salary in metropolitan district commission.

G. L. (Ter. Ed.), 121, § 40, amended.

SECTION 13. Section forty of chapter one hundred and twenty-one of the General Laws, as so appearing, is hereby amended by striking out, in the fourth line, the word "November" and inserting in place thereof the word: — June, — and by striking out, in the fifth line, the word "December" and inserting in place thereof the word: — July, — so as to read as follows: — *Section 40.* The trustees of every institution under the supervision of the department shall annually cause an accurate inventory of the stock and supplies on hand, and the value and amount thereof at the institution, to be made on the thirtieth day of June, and to be sent to the department on or before the third Wednesday in July.

Annual inventories of stocks and supplies, etc.

G. L. (Ter. Ed.), 123, § 15, amended.

SECTION 14. Section fifteen of chapter one hundred and twenty-three of the General Laws, as so appearing, is hereby amended by striking out, in the third line, the word "November" and inserting in place thereof the word: — June, — so as to read as follows: — *Section 15.* The commissioner shall make an annual report containing an accurate account of the receipts and expenditures for each separate state hospital, an inventory of the property thereof on June thirtieth, and a statement of the market value of any products of such state hospital, and of the labor, if any, performed by the inmates thereof. It may also contain information embodying the experience of this and other countries relative to the best and most successful methods of caring for such persons as come under the supervision of the department.

Annual reports of receipts and expenditures of state hospitals, etc.

The commissioner shall also make an annual report relative to the condition and needs of each state hospital.

SECTION 15. Section ten of chapter one hundred and twenty-seven of the General Laws, as amended by section three of chapter twenty-three of the acts of nineteen hundred and thirty-six, is hereby further amended by striking out, in the first line, the word "January" and inserting in place thereof the word:— August, — also by striking out, in the sixteenth line, the word "November" and inserting in place thereof the word:— June, — so as to read as follows:— *Section 10.* Annually, on or before August fifteenth, the warden of the state prison, the superintendents of the Massachusetts reformatory, of the reformatory for women, of the state prison colony and of the state farm, and sheriffs, county commissioners and the penal institutions commissioner of Boston, shall make a report to the commissioner of the salaries of prison officers, of the number and cost of support of prisoners, and of such other details relative to the management and discipline of the several prisons as the commissioner may prescribe. The warden or superintendent shall also include in his report the amount of liabilities and outstanding claims of said institutions, the names of their debtors and creditors, the amounts due to or from each and when they are payable, detailed accounts of expenditures for the prisons for the year ending the preceding thirtieth day of June, the cost of all changes made in the buildings thereof, the names, position, pay and allowances of every officer or employee thereof, the average cost of the support of each prisoner, the number of volumes in the library of each prison, and such other facts relative to said prisons as the commissioner considers proper. An officer who refuses or neglects to make such report at the time prescribed or who withholds it after said date shall forfeit one dollar for each day's neglect, which shall be deducted from his salary or compensation at the first monthly payment after his default has been reported to the proper auditing or disbursing officer.

SECTION 16. For the purpose of financing the maintenance of departments, boards, commissions, institutions and activities of the commonwealth during the period beginning December first, nineteen hundred and forty-two and ending June thirtieth, nineteen hundred and forty-three, the same being the transitory period between the end of the current fiscal biennium and the beginning of the new fiscal biennium established by section one of chapter five hundred and nine of the acts of the current year, expenditures are hereby authorized based on the appropriations for the fiscal year ending on November thirtieth, nineteen hundred and forty-two, or, in the case of biennially recurring expenditures required by law to be made during said period, on the appropriations for the fiscal year ending November thirtieth, nineteen hundred and forty-one, and are to be made in accordance with the following provisions:—

G. L. (Ter. Ed.), 127, § 10, etc., amended.

Penal institutions, etc., to make annual reports as to costs, etc.

Expenditures during transitory period.

Regulation for.

(a) That no officer, department, board or commission having charge or supervision of expenditures on behalf of the commonwealth shall incur expenses during said transitory period for any purpose in excess of the amount actually expended for such purpose during the corresponding period of the fiscal year ending November thirtieth, nineteen hundred and forty-two, or November thirtieth, nineteen hundred and forty-one, as the case may be, out of the appropriations for said fiscal year, except that during said period the department of public welfare may reimburse cities and towns for the payment of suitable aid to dependent children to an amount not exceeding the sum of one million nine hundred thousand dollars, in addition to the amount of any unexpended balances of appropriations theretofore made for the purpose;

(b) That during said period no department, board, commission or officer shall incur a special or unusual expense beyond the amount sufficient for normal operation except in case of emergency;

(c) That, with the approval of the governor and council, the department of public works, during said period, may make contracts for the construction and reconstruction of state highways to such aggregate amount as may be necessary to enable said department to secure under the Hayden-Cartwright act, so called, the federal grant for the period expiring June thirtieth, nineteen hundred and forty-three, but in no event exceeding one million nine hundred and forty-six thousand three hundred and forty-five dollars;

(d) The limitations on expenditures set forth in this section shall not prevent transfers from being made by the comptroller in accordance with existing law;

(e) This section shall not apply to the metropolitan district commission, or to the metropolitan district water supply commission established by section one of chapter three hundred and seventy-five of the acts of nineteen hundred and twenty-six.

Application  
of act.

SECTION 17. Sections two to fifteen, inclusive, of this act shall apply with respect to the fiscal biennium beginning on July first, nineteen hundred and forty-three and each biennium thereafter, but not with respect to the current biennium.  
*Approved October 17, 1941.*

*Chap. 657* AN ACT RELATIVE TO THE REMOVAL OF SNOW AND ICE FROM PRIVATE WAYS OPEN TO THE PUBLIC USE IN THE CITY OF LEOMINSTER.

*Be it enacted, etc., as follows:*

SECTION 1. The city of Leominster may appropriate money for the removal of snow and ice from such private ways within its limits and open to the public use as may be designated by the city council of said city; provided, that for the purposes of section twenty-five of chapter eighty-four of the General Laws, the removal of snow or ice from such a way shall not constitute a repair of a way.