

AN ACT FURTHER PROVIDING FOR A TEMPORARY ADDITIONAL TAX UPON CERTAIN CORPORATIONS. *Chap.598*

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

SECTION 1. There is hereby imposed upon all domestic manufacturing corporations, foreign manufacturing corporations, domestic business corporations and foreign corporations, as defined in chapter sixty-three of the General Laws, as amended, in addition to the taxes levied under the provisions of sections thirty to fifty-one, inclusive, of said chapter sixty-three and all acts in amendment thereof and in addition thereto, and in addition to the taxes imposed upon such corporations under section nine of chapter seven hundred and twenty-nine of the acts of nineteen hundred and forty-one and under chapter five hundred and fifty-seven of the acts of nineteen hundred and forty-five and under section five A of chapter five hundred and eighty-one of the acts of nineteen hundred and forty-six, a further additional excise tax equal to one and one half per cent of the net income of each such corporation determined to be taxable in accordance with the provisions of said chapter sixty-three; provided, that the tax imposed by this section shall not apply to corporations taxable under section thirty-eight B of said chapter sixty-three. All provisions of law relative to the assessment, payment, collection and abatement of the taxes imposed under said chapter sixty-three upon corporations taxable hereunder shall apply to the additional taxes herein imposed. This section shall apply only to taxes levied in or on account of the calendar year nineteen hundred and forty-eight. The surtaxes imposed upon corporations of the classes named in this section by section nine of chapter seven hundred and twenty-nine of the acts of nineteen hundred and forty-one and by chapter five hundred and fifty-seven of the acts of nineteen hundred and forty-five shall apply to the taxes imposed by this section.

SECTION 2. All taxes provided by this act shall be retained by the commonwealth.

*Approved June 27, 1947.*

AN ACT PROVIDING FOR THE CONSTRUCTION OF A NEW BUILDING AT THE UNIVERSITY OF MASSACHUSETTS AT AMHERST FOR USE AS A HEALTH CENTER BY THE STATE DEPARTMENT OF PUBLIC HEALTH AND FOR INSTRUCTION, RESEARCH AND LABORATORY WORK AT SAID UNIVERSITY. *Chap.599*

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

SECTION 1. The trustees of the University of Massachusetts shall construct on the land of the commonwealth at said university in the town of Amherst a building which shall provide space for laboratories, research workers and staff of the Connecticut valley health district and for use as a health center by the state department of public health and