

or other banking institution with respect to any account standing in the joint names of the decedent and any other person of which it is the depositary. Any person who shall have paid more than the proportionate amount of the tax apportionable to him under section five on any property or interest passing to him, or in his possession, shall be entitled to a just and equitable contribution from those who shall not have paid the full amount of the tax apportionable to them respectively.

SECTION 3. This act shall apply to taxes paid and distributions made subsequent to the effective date of chapter five hundred and nineteen of the acts of nineteen hundred and forty-three, except that this act shall not apply to amounts paid as estate taxes nor to distributions made by an executor, administrator or trustee after the effective date of said chapter five hundred and nineteen and before the effective date of this act, unless such executor, administrator or trustee shall at the time this act takes effect have in his hands in such capacity funds sufficient fully to readjust the payments and distributions so that they shall accord with the provisions of this act.

SECTION 4. This act shall take effect on January first, nineteen hundred and forty-nine. Effective date.

Approved June 15, 1948.

AN ACT FURTHER DEFINING "REGULAR COMPENSATION" Chap. 606
UNDER THE CONTRIBUTORY RETIREMENT ACT.

Be it enacted, etc., as follows:

Section 1 of chapter 32 of the General Laws is hereby amended by striking out the paragraph defining "Regular compensation", as appearing in section 1 of chapter 658 of the acts of 1945, and inserting in place thereof the following paragraph: — G. L. (Ter. Ed.), 32, § 1, etc., amended.

"Regular compensation", during any period prior to January first, nineteen hundred and forty-six, shall mean the full salary, wages or other compensation in whatever form, lawfully determined for the individual service of the employee by the employing authority, from which regular deductions were made pursuant to the provisions of chapter thirty-two applicable from time to time prior to such date; provided, that if the amount of such salary, wages or other compensation has been reduced or increased during any such period as a general temporary adjustment due to the cost of living or to other economic conditions, and if the board has received from the appropriate authority a written notice of such fact or if the board is satisfied of such fact after an investigation which it shall make prior to July first, nineteen hundred and forty-six, or which it shall make thereafter and not later than six months after a system becomes operative for the employees of any governmental unit, such amount shall, for the purpose of any computa- "Regular compensation" defined.

tions made under the provisions of sections one to twenty-eight, inclusive, involving the use of an annual or an average annual rate of regular compensation during any such period, but not for the purpose of affecting any regular deductions already made, remain unaffected by such general temporary adjustment. "Regular compensation", during any period subsequent to December thirty-first, nineteen hundred and forty-five, and prior to July first, nineteen hundred and forty-eight, shall mean the salary, wages, or other compensation in whatever form, lawfully determined for the individual service of the employee by the employing authority, not including bonus or overtime, but including evaluated maintenance as provided for in paragraph (1) (c) of section twenty-two, and including any part of such salary, wages or other compensation derived from federal grants; provided, that, during any period subsequent to June thirtieth, nineteen hundred and forty-eight, salary, wages or other compensation payable in the form of cost of living bonuses and cost of living pay adjustments shall be included in such term.

Approved June 15, 1948.

Chap.607 AN ACT MAKING CERTAIN EMPLOYEES AT THE UNIVERSITY OF MASSACHUSETTS ELIGIBLE FOR MEMBERSHIP IN THE STATE RETIREMENT SYSTEM.

Be it enacted, etc., as follows:

SECTION 1. Persons employed on a full-time basis in the college store at the University of Massachusetts may become members of the state retirement system, notwithstanding any provision of law governing said retirement system which makes them ineligible for membership therein.

SECTION 2. Persons employed as aforesaid on the effective date of this act who had paid into the annuity savings fund of the state retirement system amounts withheld from their regular compensation up to the time they were declared ineligible for membership in said system shall be entitled to deposit in said fund amounts equal to the amounts they would have paid into said fund, and to have all the rights and privileges of members of said system which they would have enjoyed, if their membership in said system had not been declared invalid.

Approved June 15, 1948.

Chap.608 AN ACT AUTHORIZING THE METROPOLITAN DISTRICT COMMISSION TO CONSTRUCT AN ADDITIONAL WATER MAIN FROM THE MIDDLESEX FELS RESERVOIR THROUGH THE CITIES AND TOWNS OF MELROSE, SAUGUS, LYNN AND SWAMPSCOTT TO MARBLEHEAD.

Be it enacted, etc., as follows:

SECTION 1. The metropolitan district commission, hereinafter called the commission, is hereby authorized and