

the money so appropriated to pay such bills shall be raised by taxation in said city.

SECTION 2. No bill shall be approved by the city auditor of said city for payment or paid by the treasurer thereof under authority of this act unless and until certificates have been signed and filed with said city auditor, stating under the penalties of perjury that the goods, materials or services for which bills have been submitted were ordered by an official or an employee of said city, and that such goods and materials were delivered and actually received by said city or that such services were rendered to said city, or both.

SECTION 3. Any person who knowingly files a certificate required by section two, which is false, and who thereby receives payment for goods, materials or services which were not received by or rendered to said city, shall be punished by imprisonment for not more than one year or by a fine of not more than three hundred dollars, or both.

SECTION 4. This act shall take effect upon its passage.

*Approved July 13, 1955.*

AN ACT AUTHORIZING THE BOYLSTON WATER DISTRICT TO MAKE AN ADDITIONAL WATER LOAN. *Chap.537*

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

SECTION 1. For the purpose of building additional pipe lines, the Boylston Water District may borrow, from time to time within five years from the effective date of this act, such sums as may be necessary, not exceeding, in the aggregate, thirty thousand dollars, and may issue bonds or notes therefor, which shall bear on their face the words, Boylston Water District Loan, Act of 1955. Each authorized issue shall constitute a separate loan, and such loans shall be paid in not more than thirty years from their dates. Indebtedness incurred under authority of this act shall be outside the statutory limit of indebtedness, but shall, except as otherwise provided in this act, be subject to chapter forty-four of the General Laws.

SECTION 2. This act shall take effect upon its passage.

*Approved July 13, 1955.*

AN ACT AUTHORIZING THE DEPARTMENT OF NATURAL RESOURCES TO ACQUIRE CERTAIN LAND IN THE TOWN OF BERKLEY. *Chap.538*

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

SECTION 1. The commissioner of natural resources, acting in behalf of the commonwealth, is hereby authorized and directed to acquire by gift, purchase or otherwise, or, with the approval of the governor and council, to take by eminent domain, under the provisions of chapter seventy-nine of the General Laws, for the purpose of preserving and protecting an ancient landmark known as Dighton Rock, and for conservation and recreation purposes, a certain par-

cel of land situated in the town of Berkley, including any land belonging to any historical organization or memorial society, said parcel being bounded and described as follows: — All the premises shown on a plan prepared by the Massachusetts Department of Natural Resources, Division of Forests and Parks, entitled, "Dighton Rock State Park, Berkley, Massachusetts, Proposed Plan for Development of Site, Scale 1" — 200', Date Jan. 31, 1955," that are situated within the lines marked on said plan, Existing Property Line and Proposed Property Line, including land extending northwesterly to the extreme low water line of Taunton river.

SECTION 2. For the purposes of this act there may be expended by the department of natural resources such sums as may be available or may be appropriated therefor.

SECTION 3. This act shall take effect upon its passage.

*Approved July 13, 1955.*

*Chap. 539* AN ACT IMPOSING ADDITIONAL PENALTIES UPON PERSONS WHO SEEK TO EVADE PAYMENT OF INCOME TAXES.

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

SECTION 1. Chapter 62 of the General Laws is hereby amended by striking out section 36, as amended by section 2 of chapter 167 of the acts of 1933, and inserting in place thereof the following section: — *Section 36.* If any person who has been notified by the commissioner that he has filed an incorrect or insufficient return refuses or neglects within twenty days after receiving such notice to file a correct or sufficient return, or if any person fails to file a return in accordance with the requirements of this chapter, or files a fraudulent return, the commissioner shall determine the income of such person taxable under this chapter according to his best information and belief and assess the same at not more than double the amount so determined.

SECTION 2. Said chapter 62 is hereby further amended by striking out section 56, as amended by section 5 of chapter 45 of the acts of 1943, and inserting in place thereof the following section: — *Section 56.* Whoever files a fraudulent return and whoever being required to file a return under this chapter wilfully fails to file a return, shall be punished by a fine of not less than one hundred nor more than ten thousand dollars, or by imprisonment for not more than one year, or both, and shall forfeit his right to hold public office anywhere within the commonwealth for such period, not exceeding five years, as the court determines. Any person having filed an incorrect or insufficient return, who without reasonable excuse fails to file a correct and sufficient return within twenty days after receiving notice from the commissioner of his delinquency, shall be punished as provided in this section. Any person filing a fraudulent return of interest deduction under section three, or giving fraudulent information under said section or section four to the com-

G. L. (Ter. Ed.), 62, § 36, etc., amended.

Assessment, how determined when no return is filed, etc.

G. L. (Ter. Ed.), 62, § 56, etc., amended.

Penalty for fraudulent return, etc.