

of the remaining provisions of this act, or the application of such provision to persons or circumstances other than those to which it is so held unconstitutional.

SECTION 4. This act shall take effect on September first, nineteen hundred and fifty-one. Effective date.

*Approved October 30, 1951.*

AN ACT RELATIVE TO THE TIME WHEN CERTAIN TAXES SHALL BE DUE AND PAYABLE. Chap.750

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

SECTION 1. Chapter 816 of the acts of 1950 is hereby amended by striking out section 4 and inserting in place thereof the following: — *Section 4.* This act shall take effect on January first, nineteen hundred and fifty-one, and shall apply only to such taxes collected or collectible during the calendar years nineteen hundred and fifty-one and nineteen hundred and fifty-two.

SECTION 2. Said chapter 816 of the acts of 1950 is hereby further amended by inserting after section 3 the following section: — *Section 3A.* Returns relating to the income received during the year ending on December thirty-first, nineteen hundred and fifty-one, and required to be filed on or before March first under the provisions of section twenty-four of chapter sixty-two shall be filed on or before April fifteenth in the year nineteen hundred and fifty-two, notwithstanding the provisions of said section twenty-four of said chapter sixty-two. So much of said tax as is not paid at its due date shall bear interest from said date at the rate of one half of one per cent per month, or major fraction thereof, until it is paid. In case of sickness, absence or other disability, or in cases of extreme hardship the commissioner of corporations and taxation may allow further time for the payment of the income tax due and payable under the provisions of this act; and may allow the payment of such tax to be made in such instalments as he may determine, and notwithstanding the provisions of this section and sections thirty-seven A and forty-one of chapter sixty-two of the General Laws, or any other provision of law to the contrary, no interest shall be charged, added to or become part of the income tax remaining unpaid after the due date in those cases in which the said commissioner has allowed further time for payment or payment by instalments.

*Approved October 30, 1951.*

AN ACT PROVIDING FOR THE IMPROVEMENT OF HOOSIC RIVER IN THE TOWN OF CHESHIRE. Chap.751

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

The department of public works is hereby authorized and directed to straighten the course of the Hoosic river in the town of Cheshire and provide rock bank protection, so

called, for the banks of said river in said town. Said town is hereby authorized, at its own expense, to take by eminent domain under chapter seventy-nine of the General Laws such lands as may be necessary in connection with straightening the course of said river as hereinabove provided. For the purposes of this act, said department of public works may expend not exceeding five thousand dollars from the unexpended balance of the sum provided by item 7822-03 of section two of chapter seven hundred and ninety of the acts of nineteen hundred and forty-nine.

*Approved October 30, 1951.*

**Chap. 752** AN ACT FURTHER DEFINING THE LAW RELATING TO THE DEPTH AND SLANT OF WINDOW LEDGES ON CERTAIN NEW BUILDINGS.

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

G. L. (Ter. Ed.), 143, § 3M, etc., amended.

Chapter 143 of the General Laws is hereby amended by striking out section 3M, inserted by chapter 285 of the acts of 1951.

*Approved October 30, 1951.*

**Chap. 753** AN ACT PROVIDING FREE MEDICAL AND HOSPITAL CARE FOR MOTHERS OF DECEASED VETERANS.

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

G. L. (Ter. Ed.), 115, § 5, etc., amended.

SECTION 1. Section 5 of chapter 115 of the General Laws, as most recently amended by section 4 of chapter 590 of the acts of the current year, is hereby further amended by adding at the end the following paragraph: —

Free medical and hospital care for mothers of deceased veterans, provided.

All benefits available to dependents of veterans as provided by this chapter shall be extended to the mother of any member of the armed forces of the United States whose death occurred as the result of injury sustained or disease contracted during active service in time of war or insurrection, including active service in the said armed forces under the flag of the United Nations; provided, that such a mother qualifies in her own right as to the requirements of settlement or residence notwithstanding the failure of the deceased veteran to so qualify at the time of his death and notwithstanding lack of proof of the actual dependency of such a mother upon such a veteran at the time of his death. Such benefits shall include payment of reasonable medical and hospital expenses in accordance with regulations adopted by the commissioner and directives issued and promulgated by him; provided, that no back benefits shall be paid beyond the date of application.

G. L. (Ter. Ed.), 6, § 22, etc., amended.

SECTION 2. Section 22 of chapter 6 of the General Laws, as most recently amended by chapter 705 of the acts of 1950, is hereby further amended by adding at the end the following paragraph: —

Position of supervisor of benefits, established.

There shall be under the control of the commissioner a supervisor of benefits who for the purpose of insuring fair