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of purchase of such qualified security, or, in the case of such information made or received by any member or employee of the corporation after the purchase of such qualified security, three years from the date such information was made or received" and inserting in place thereof the following words:- sale of the corporation's qualified security.

Approved January 1, 2003.

Chapter 468. AN ACT RELATIVE TO CREDITABLE SERVICE IN THE ARMED FORCES OF THE UNITED STATES.

Be it enacted, etc., as follows:

SECTION 1. Section 4 of chapter 32 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by striking out, in lines 132 and 133, the words "and who has completed ten or more years of membership service".

SECTION 1A. Subdivision (1) of said section 4 of said chapter 32, as so appearing, is hereby amended by inserting after paragraph (q) the following paragraph:-

(r) Notwithstanding any general or special law to the contrary, a member in service or member inactive, as defined in section 3, of a retirement system, who served as a volunteer to the Peace Corps, who completes 10 or more years of membership service as a public school teacher or public school guidance counselor, and who retires on or after September 1, 2002, shall receive full credit for the period of such volunteer service but not more than 3 years. Eligibility for the creditable service of members in service of a retirement system shall be conditioned upon payment, in 1 sum or in installments upon such terms as the applicable retirement board may provide, into the annuity savings fund of the applicable retirement system, of an amount equal to the contributions such member in service would have otherwise paid into the retirement system for the period of volunteer service based upon the annual salary the member received in the first year of membership service after that volunteer service.

SECTION 1B. Said subdivision (1) of said section 4 of said chapter 32, as so appearing, is hereby further amended by inserting after paragraph (1½) the following paragraph:-

(1¾) A member of the state retirement system who is eligible to receive a retirement benefit pursuant to this chapter who served as an employee of an educational collaborative prior to 1983 may establish such service as creditable service by depositing in the annuity savings fund of the state retirement system in 1 sum or in installments, upon such terms and conditions as the board may prescribe, an amount equal to 10 per cent of the compensation received by the member during such period plus regular interest to the date of the deposit.

SECTION 2. Section 3 of chapter 71 of the acts of 1996 is hereby amended by striking out the second paragraph, as amended by section 45 of chapter 88 of the acts of 1997, and inserting in place thereof the following paragraph:-

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Members in service of a retirement system eligible for said creditable service under this act shall make application for said creditable service not earlier than the date of becoming eligible and not later than 180 days after being notified by the retirement board of their eligibility after becoming vested in the retirement system, or for currently eligible members, within 180 days of the acceptance of this act by the local legislative body.

Approved January 1, 2003.

Chapter 469. AN ACT RELATIVE TO THE TAX TREATMENT OF PREPAID CALLING ARRANGEMENTS.

Be it enacted, etc., as follows:

SECTION 1. The definition of "Sale at retail" in section 1 of chapter 64H of the General Laws, as amended by section 27 of chapter 186 of the acts of 2002, is hereby further amended by striking out the last sentence and inserting in place thereof the following sentences:- In the case of the sale or recharge of prepaid calling arrangements, the sale or recharge of such arrangements shall be deemed to be within the commonwealth if the transfer for consideration physically takes place at a retail establishment in the commonwealth. In the absence of such physical transfer for consideration at a retail establishment, the sale or recharge shall be deemed a retail sale within the commonwealth if the customer's shipping address is in the commonwealth or, if there is no item shipped, if the customer's billing address or the location associated with the customer's mobile telephone number, as applicable, is in the commonwealth. For purposes of collection of the tax imposed by this chapter on such sales, such sale shall be deemed to occur on the date that the bill is first issued by the vendor in the regular course of its business; provided, however, in the case of prepaid calling arrangements, the sale shall be deemed to occur on the date of the transfer for consideration.

SECTION 2. Said section 1 of said chapter 64H is hereby further amended by inserting after the definition of "Person" the following definition:-

"Prepaid calling arrangement", the right to exclusively purchase telecommunications services, that shall be paid for in advance and enables the origination of the calls using an access number or authorization code, whether manually or electronically dialed.

Approved January 1, 2003.

Chapter 470. AN ACT RELATIVE TO THE ASSESSMENT OF LOCAL TAXES.

Be it enacted, etc., as follows:

Section 5 of chapter 59 of the General Laws, as appearing in the 2000 Official Edi-