

relief, have for the collection of such tax or excise all the powers and remedies provided by chapter sixty for the collection of taxes on personal estate by collectors of taxes of towns. Any warrant for the collection of such tax or excise may be issued to any deputy collector, sheriff, deputy sheriff or constable, and he shall have authority to proceed thereunder anywhere within the commonwealth. The warrant shall not run against the body of any person nor shall any property of such delinquent corporation, company or association be exempt from seizure and sale thereon. The officer, to whom a warrant for the collection of such a tax or excise is given, shall collect such tax or excise and interest upon the same at the rate of twelve per cent per annum from the time when such tax or excise became due, including the charges and fees provided in section fifteen of chapter sixty, and shall pay over such amounts collected to the commissioner. Such officer, other than a deputy collector, may collect and receive for his fees the sum which an officer would be entitled by law to receive upon an execution for a like amount.

SECTION 4. Chapter 65 of the General Laws is hereby amended by striking out section 33, as amended by chapter 417 of the acts of 1963, and inserting in place thereof the following section: — *Section 33.* The commissioner shall have for the collection of taxes imposed by this chapter and by corresponding provisions of earlier laws all the powers and remedies provided by chapter sixty for the collection of taxes on personal estate by collectors of taxes of towns. Any warrant for the collection of a tax imposed under this chapter may be issued to any deputy collector, sheriff, deputy sheriff or constable, and he shall have authority to proceed thereunder anywhere in the commonwealth. The officer, to whom a warrant for the collection of such a tax is given, shall collect said tax and interest thereon at the rate of six per cent per annum from the time when such tax became due, including the charges and fees provided in section fifteen of chapter sixty, and shall pay over such amounts collected to the commissioner. Such officer, other than a deputy collector, may collect and receive for his fees the sum which an officer would be entitled by law to receive upon an execution for a like amount.

Any action of contract brought to recover any such tax shall be brought in the name of the commissioner. *Approved June 2, 1964.*

Chap. 461. AN ACT PROVIDING FOR THE SUBSIDIZATION OF CONTRIBUTORY GROUP HOSPITAL, SURGICAL AND MEDICAL INSURANCE FOR ELDERLY PERSONS RETIRED FROM THE SERVICE OF THE COMMONWEALTH AND FROM CERTAIN COUNTIES, CITIES, TOWNS AND DISTRICTS THROUGH PAYMENT BY THE COMMONWEALTH AND POLITICAL SUBDIVISIONS OF A SURCHARGE OR SUBSIDIARY RATE.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide the payment by the commonwealth and certain political subdivisions of a surcharge or subsidiary rate applicable to contributory group hospital, surgical and medical insurance presently covering elderly persons retired from the service of the commonwealth and certain counties, cities, towns and districts and their dependents,

therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public welfare and convenience.

Be it enacted, etc., as follows:

SECTION 1. Section 10B of chapter 32A of the General Laws, inserted by section 2 of chapter 647 of the acts of 1962, is hereby amended by striking out the first paragraph and inserting in place thereof the following paragraph: — The commission shall negotiate with and purchase on such terms as it deems to be in the best interest of the commonwealth, certain political subdivisions that have accepted the provisions of this section, and the elderly governmental retirees and their dependents, from one or more insurance companies or non-profit hospital or medical service corporations, a policy or policies of group general or blanket insurance providing hospital, surgical and medical benefits for said retirees and their dependents. Such policy or policies shall consist of a schedule of hospital, surgical and medical benefits for elderly governmental retirees and their surviving spouses which shall be unrelated to the schedule of hospital, surgical and medical benefits purchased by the commonwealth under the provisions of section four, or the schedule of hospital, surgical and medical benefits purchased by counties, cities, towns and districts under the provisions of section three of chapter thirty-two B. The claim experience of elderly governmental retirees and the surviving spouses insured under this section shall be maintained unrelated to the claim experience applicable to the aforementioned schedules of hospital, surgical, medical benefits. The agreement between the carrier and the commission for said policy or policies may provide in addition to agreed, set, or stated monthly premium applicable to the aforementioned schedule a surcharge or subsidiary rate. The commission shall execute all agreements or contracts pertaining to said policy or policies or any amendment thereto for and on behalf and in the name of the commonwealth, for a period not less than two years nor more than five years; provided, however, that the portion of the cost of the monthly premium, and surcharge or subsidiary rate applicable to employees retired from the service of the commonwealth as enumerated in paragraph (b) of section two to be borne by the commonwealth shall not exceed the estimated monthly cost for which funds have been appropriated or otherwise made available by the general court for the then current fiscal year.

SECTION 2. Said section 10B of said chapter 32A is hereby further amended by striking out paragraphs (b) and (c), as so appearing, and inserting in place thereof the following two paragraphs: —

(b) The retiree's fifty per cent share of the premium shall be withheld by the appropriate authority from the retiree's pension, annuity or allowance under the state employees' retirement system, the teachers' retirement system, the retirement system established in the county, city, town or district, and under any non-contributory pension or annuity, and shall be forwarded by the responsible governmental official to the commission in accordance with its rules and regulations. The commission shall make primary payment of the remaining fifty per cent of said premium together with the surcharge or subsidiary rate, subject to reimbursement as outlined in paragraph (c).

(c) The commission shall determine at least annually, or sooner, the amount of premiums and surcharge or subsidiary rates which shall be reimbursed to the commonwealth by agencies thereof, by housing and

redevelopment authorities and counties, cities, towns and districts, having elderly governmental retirees insured under this section. The commission shall also determine, at least annually, the portion of the commission's expense of administering this hospital, surgical and medical insurance coverage for elderly governmental retirees applicable to the agency, authority or political subdivision from which they retired. After such determinations, the commission shall certify the amounts determined as aforesaid to the state treasurer for assessment. The state treasurer shall issue his warrant in the manner provided by section twenty of chapter fifty-nine requiring the cities and towns concerned to pay into the treasury of the commonwealth the amounts of such premium, surcharge or subsidiary rate and administrative expenses attributable to such cities and towns. In the case of counties, the commission on or before December fifteenth in each year shall notify the county commissioners of each county of the amount of premium, surcharge or subsidiary rate and the administrative expenses attributable to such county, and said amounts shall be included in the estimate of county receipts and expenses of said county; and reimbursement for said amounts shall be made to the state treasurer as prescribed by the commission.

SECTION 3. Chapter 32B of the General Laws is hereby amended by striking out section 11B, inserted by section 3 of said chapter 647, and inserting in place thereof the following section: — *Section 11B.* Any political subdivision, subject to the provisions of section ten B of chapter thirty-two A, may appropriate funds or apply therefor for the payment of group general or blanket insurance providing hospital, surgical and medical insurance for elderly governmental retirees as defined in paragraph (f) of section two of said chapter thirty-two A, and for the payment of the surcharge or subsidiary rate required to be paid by paragraph (c) of section ten B of chapter thirty-two A. This section shall take effect in a county, city, town or district upon its acceptance in the following manner: — In a county, by vote of the county commissioners; in a city having a Plan D or Plan E charter by majority vote of its city council; in any other city by vote of its city council, approved by the mayor; in a district by vote of the voters of the district at a district meeting; and in a town if a majority of the votes cast in answer to the following question, which shall be printed on the official ballot to be used at an election in said town, is in the affirmative: — “Shall the town extend contributory group hospital, surgical and medical insurance to elderly persons retired from the service of the town and to their dependents with fifty per cent of the premium cost, a portion of the administrative expense and the payment of a surcharge or subsidiary rate to be paid by the town?”

SECTION 4. Any political subdivision of the commonwealth which has accepted the provisions of section eleven B of chapter thirty-two B of the General Laws prior to the effective date of this act shall be required to make payment of the surcharge or subsidiary rate required by paragraph (c) of section ten B of chapter thirty-two A.

Approved June 3, 1964.