

Amendments to the Constitution of the Commonwealth, but the final maturities of such notes, whether original or renewal, shall not be later than June thirtieth, nineteen hundred and seventy-four. Notwithstanding any provisions of this act, such notes shall be general obligations of the commonwealth. Notwithstanding the amount appropriated, sums authorized to be borrowed in this section shall not exceed the amounts certified by the proper federal authorities as the federal share of the cost of such projects and provided further that amounts received from the federal government shall be deposited in the Federal Capital Improvement Fund and shall be available to repay any note or notes issued as provided in this section; and provided, further, that all payments on account of interest shall be allocated by the state treasurer to the funds financing the loan accounts for projects previously authorized by the general court in proportion to which the allocation had been made to the particular bond funds.

Approved March 22, 1968.

Chap. 86. AN ACT PLACING CERTAIN FULL-TIME OFFICES AND CERTAIN FULL-TIME POSITIONS WHICH ARE NOT SUBJECT TO THE CIVIL SERVICE LAW IN THE TOWN OF TEWKSBURY UNDER SAID LAW.

Be it enacted, etc., as follows:

SECTION 1. The provisions of chapter thirty-one of the General Laws shall apply to the following offices and positions in the town of Tewksbury wherever such offices and positions are on a full-time basis: fire chief; deputy fire chief; fire captain; fire fighter; police lieutenant; police sergeant; patrolman; policewoman and stenographer and custodial positions in the library. The tenure of office of the permanent incumbents on the effective date of this act of any such offices or positions shall be unlimited, subject, however, to the provisions of the civil service law and rules, provided the incumbent of any such office or position shall be subjected by the division of civil service to a qualifying examination and if he passes said examination shall be certified for such office or position and shall be deemed to be permanently appointed thereto without being required to serve any probationary period.

SECTION 2. This act shall be submitted for acceptance to the voters of the town of Tewksbury at the annual town meeting to be held in the year nineteen hundred and sixty-nine in the form of the following question, which shall be placed upon the official ballot to be used for the election of town officers at said meeting: — "Shall an act passed by the General Court in the year nineteen hundred and sixty-eight, entitled 'An Act placing certain full-time offices and certain full-time positions which are not subject to the civil service law in the town of Tewksbury under said law', be accepted?" If a majority of the votes in answer to said question is in the affirmative, this act shall thereupon take full effect, but not otherwise.

Approved March 23, 1968.

Chap. 87. AN ACT RELATING TO THE EXEMPTION UNDER THE SALES AND USE TAX LAW FOR MOTOR VEHICLES PURCHASED BY CERTAIN DISABLED PERSONS.

Be it enacted, etc., as follows:

SECTION 1. Section 6 of chapter 64H of the General Laws, as appearing in section 1 of chapter 757 of the acts of 1967, is hereby amended

by striking out paragraph (u) and inserting in place thereof the following paragraph: —

(u) Sale of a motor vehicle purchased by and for the use of a person who has suffered loss, or permanent loss of use of, both legs or both arms or one leg and one arm. This exemption shall apply to one motor vehicle only owned and registered for the personal, noncommercial use of such person.

SECTION 2. This act shall take effect on January first, nineteen hundred and sixty-nine.

Approved March 23, 1968.

Chap. 88. AN ACT RELATIVE TO THE EXEMPTIONS FROM THE USE TAX FOR PROPERTY UPON WHICH TAXES HAVE BEEN PAID.

Be it enacted, etc., as follows:

SECTION 1. Section 7 of chapter 64I of the General Laws, as appearing in section 2 of chapter 757 of the acts of 1967, is hereby amended by striking out paragraph (a) and inserting in place thereof the following paragraph: —

(a) Sales upon which taxes have been collected under chapter sixty-four H.

SECTION 2. Said section 7 of said chapter 64I is hereby further amended by striking out paragraph (c) and inserting in place thereof the following paragraph: —

(c) Sales upon which the purchaser has paid a tax or made reimbursement therefor to a vendor or retailer under the laws of any state or territory of the United States, provided that such tax was legally due without any right to a refund or credit thereof and that such other state or territory allows a corresponding exemption with respect to the sale or use of tangible personal property upon which such a sales or use tax was paid to this state. To the extent that the tax imposed by this chapter is at a higher rate than the rate of tax in the first taxing jurisdiction, this exemption shall be inapplicable and the tax imposed by this chapter shall apply to the extent of the difference in such rates.

SECTION 3. This act shall take effect on January first, nineteen hundred and sixty-nine.

Approved March 23, 1968.

Chap. 89. AN ACT AUTHORIZING EXEMPT USE CERTIFICATES UNDER THE SALES AND USE TAX LAW.

Be it enacted, etc., as follows:

SECTION 1. Section 8 of chapter 64H of the General Laws, as appearing in section 1 of chapter 757 of the acts of 1967, is hereby amended by adding the following four paragraphs: —

(f) If tangible personal property is purchased by a person who will use such property in a manner which exempts it from the tax imposed by this chapter, he may give an exempt use certificate to the vendor, certifying that the property being purchased will be so used. The certificate shall relieve the vendor from further liability for the tax.

(g) The exempt use certificate shall be signed by and bear the name and address of the purchaser, give a description of the property being purchased, certify the exempt use to which the property will be applied and be in such form as the commissioner may prescribe.

(h) If a purchaser who gives an exempt use certificate makes any use of the property other than the one therein certified, the use shall be