

“Dependent”, a spouse of the eligible taxpayer, provided such taxpayer is entitled to an exemption for such spouse under clause (3) of section five B of chapter sixty-two, and any other person for whom the taxpayer is entitled to an exemption under clause (4) of said section five B.

SECTION 3. This act shall apply with respect to taxable years ending on and after December thirty-first, nineteen hundred and sixty-nine.

Approved July 17, 1969.

Chap. 536. AN ACT CONFORMING CERTAIN PROVISIONS OF THE ESTIMATED INCOME TAX LAWS TO FEDERAL LAW.

Be it enacted, etc., as follows:

SECTION 1. Paragraph (a) of section 18 of chapter 62B of the General Laws is hereby further amended by striking out the second sentence, as appearing in section 1 of chapter 17 of the acts of 1959, and inserting in place thereof the following sentence: — For the purposes of this paragraph, “the amount of the under-payment” shall be the excess of the amount of the installment which would be required to be paid if the estimated tax were equal to eighty per cent, or sixty-six and two thirds per cent in the case of a farmer referred to in section fifteen, of the tax shown on the return for the taxable year, or, if no return was filed, eighty per cent or sixty-six and two thirds per cent, as the case may be, of the tax for such year, over the amount, if any, of the installment paid on or before the last date prescribed for such payment.

SECTION 2. Paragraph (a) of section 6 of chapter 63B of the General Laws, as appearing in section 5 of chapter 714 of the acts of 1963, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence: — For the purposes of this paragraph, the “amount of the under-payment” shall be the excess of the amount of the installment which would be required to be paid if the estimated tax were equal to eighty per cent of the tax shown on the return for the taxable year or, if no return was filed, eighty per cent of the tax for such year, over the amount, if any, of the installment paid on or before the last date prescribed for payment.

SECTION 3. This act shall apply with respect to taxable years ending on and after December thirty-first, nineteen hundred and sixty-nine.

Approved July 17, 1969.

Chap. 537. AN ACT EXTENDING THE RIGHT TO APPEAL FROM THE CLASSIFICATION OF A CORPORATION BY THE COMMISSIONER OF CORPORATIONS AND TAXATION.

Be it enacted, etc., as follows:

SECTION 1. Section 2 of chapter 58 of the General Laws is hereby amended by striking out the second paragraph, as amended by section 1 of chapter 696 of the acts of 1965, and inserting in place thereof the following paragraph: —

Any person aggrieved by any classification made by the commissioner under any provision of chapters fifty-nine and sixty-three or by any action taken by the commissioner under this section may, on or

before April thirtieth of said year or the thirtieth day after such list is sent out by the commissioner, whichever is later, file an application with the state tax commission, in chapters fifty-eight to sixty-five B, inclusive, called the commission, on a form approved by it, stating therein the classification claimed.

SECTION 2. This act shall take effect on January first, nineteen hundred and seventy.

Approved July 17, 1969.

Chap. 538. AN ACT CLARIFYING THE DEFINITION OF A FOREIGN CORPORATION ENGAGED IN RENTING REAL ESTATE OR TANGIBLE PERSONAL PROPERTY FOR PURPOSES OF THE BUSINESS AND MANUFACTURING CORPORATION EXCISE.

Be it enacted, etc., as follows:

Section 30 of chapter 63 of the General Laws is hereby amended by striking out paragraph 2, as most recently amended by section 18 of chapter 14 of the acts of 1966, and inserting in place thereof the following paragraph:—

2. "Foreign corporations", every corporation, association or organization established, organized or chartered under laws other than those of the commonwealth, for purposes for which domestic corporations may be organized under chapter one hundred and fifty-six, chapter one hundred and fifty-six A or chapter one hundred and fifty-six B, which (a) has a usual place of business in the commonwealth, or (b) is engaged here, permanently or temporarily, in the construction, erection, alteration or repair of a building, bridge, railroad, railway or structure of any kind; in the construction or repair of roads, highways or waterways; in renting as lessor real estate or tangible personal property; or in any other activity requiring the performance of labor; provided, that said term shall not apply to such corporations, associations or organizations without capital stock as are subject to taxation under section eighteen of chapter one hundred and fifty-seven or to foreign manufacturing corporations as defined in section forty-two B.

Approved July 17, 1969.

Chap. 539. AN ACT RELATIVE TO THE MACHINERY AND EQUIPMENT EXEMPTION UNDER THE BUSINESS AND MANUFACTURING CORPORATION EXCISE FOR A CORPORATION AFTER A REORGANIZATION.

Be it enacted, etc., as follows:

SECTION 1. Paragraph 7 of section 30 of chapter 63 of the General Laws, as amended by section 47 of chapter 698 of the acts of 1966, is hereby further amended by adding the following two sentences:— In the event of the merger, consolidation or other reorganization of any corporation which qualifies for a machinery and equipment exemption under this paragraph, the base for purposes of computing such exemption of any successor corporation shall not be less than the sum of the bases of each of the predecessor corporations prior to the merger, consolidation or other reorganization. The number of taxable years that