

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

any amount of such machinery and equipment has been exempt to the predecessor corporations shall be taken into account in computing the five-year exemption to the successor corporation.

SECTION 2. This act shall apply to taxable years ending on and after December thirty-first, nineteen hundred and sixty-nine.

Approved July 17, 1969.

Chap. 540. AN ACT EXTENDING THE TIME IN CERTAIN CASES FOR APPEAL FROM THE ASSESSORS' DETERMINATION OF VALUE UNDER THE URBAN REDEVELOPMENT CORPORATION EXCISE.

Be it enacted, etc., as follows:

SECTION 1. The second paragraph of section 10 of chapter 121A of the General Laws, as appearing in section 4 of chapter 640 of the acts of 1956, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence: — On or before the first day of April then next ensuing, or within thirty days after the receipt of the certification of valuation from the assessors, whichever is later, such corporation, if aggrieved by such valuation, may appeal therefrom to the appellate tax board.

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

Approved July 17, 1969.

Chap. 541. AN ACT RELATIVE TO FEES PAYABLE UNDER THE INHERITANCE TAX LAW.

Be it enacted, etc., as follows:

SECTION 1. The first paragraph of section 22 of chapter 65 of the General Laws, as amended by section 2 of chapter 470 of the acts of 1964, is hereby further amended by inserting after the word "expire", in line 10, the words: — , and shall be accompanied by a filing fee of ten dollars.

SECTION 2. The second paragraph of said section 22 of said chapter 65, as appearing in section 1 of chapter 469 of the acts of 1961, is hereby amended by inserting after the word "inventory", in line 1, the words: — or to pay said fee.

SECTION 3. Section 35A of said chapter 65, added by section 1 of chapter 369 of the acts of 1957, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence: — The commissioner is hereby authorized to issue the documents set forth in the following paragraphs and to charge and collect therefor the fees therein stated, except that in those cases where a fee of ten dollars has been paid with the filing of the inventory under section twenty-two no additional fee shall be charged or collected for copies of any of said documents.

SECTION 4. This act shall apply to inventories filed on and after its effective date.

Approved July 17, 1969.