

(1) the specific property levied upon,
 (2) an amount of money equal to the amount of money levied upon, or

(3) an amount of money equal to the amount of money received by the commonwealth from a sale of such property.

Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of nine months from the date of such levy. For purposes of clause (3), if property is declared purchased by the commonwealth at a sale pursuant to subsection (e) of section thirty-nine, relating to manner and conditions of sale, the commonwealth shall be treated as having received an amount of money equal to the minimum price determined pursuant to such section or, if larger, the amount received by the commonwealth from the resale of such property. For purposes of clauses (2) and (3), the commissioner shall certify the amount of such money to the state treasurer, who shall pay it forthwith without specific appropriation, from the proceeds of the tax to which such money was originally credited.

Approved August 6, 1969.

Chap. 621. AN ACT RELATIVE TO EXTENSIONS OF TIME FOR FILING CORPORATION EXCISE RETURNS.

Be it enacted, etc., as follows:

SECTION 1. Section 68B of chapter 63 of the General Laws, inserted by section 1 of chapter 283 of the acts of 1961, is hereby amended by adding the following paragraph:—

If the corporation does not pay at least eighty per cent of the tax shown on the return for the taxable year on or before the date prescribed by this chapter for payment of the tax, any extension of time for filing a return granted hereunder shall be null and void, and the return filed hereunder shall be considered a late return and the penalty provision contained in section thirty-one A of chapter fifty-eight shall be applicable to said return.

SECTION 2. This act shall apply to applications for extension of time filed on and after its effective date.

Approved August 6, 1969.

Chap. 622. AN ACT ELIMINATING THE PROVISION THAT EXPENSES INCURRED IN THE ADMINISTRATION AND ENFORCEMENT OF THE SO-CALLED MOTOR FUEL SALES ACT BE LIMITED TO THE RECEIPTS FROM LICENSE FEES.

Be it enacted, etc., as follows:

Section 295B of chapter 94 of the General Laws is hereby amended by striking out the third paragraph, as appearing in chapter 443 of the acts of 1957.

Approved August 6, 1969.