

into cooperative agreements with agencies of the federal government or with private organizations to provide for the maintenance of the trail. No person who has granted a right-of-way for said trail across his land, or his successor in title, shall be liable to any user of the trail for injuries suffered on said right-of-way unless the injuries are caused by his willful or wanton misconduct. Expenses authorized under this section, including the acquisition of land or easements therein, awards of damages, surveying and mapping, and the cost of development and construction, and expenses incidental thereto, may be paid out of funds heretofore or hereafter made available for the purposes of this chapter.

*Approved August 6, 1969.*

**Chap. 628.** AN ACT PROVIDING FOR THE PAYMENT OF CERTAIN VETERANS' BENEFITS BY THE COMMONWEALTH IN THE EVENT OF REFUSAL OR DELAY BY A CITY OR TOWN TO MAKE SUCH PAYMENTS.

*Be it enacted, etc., as follows:*

Section 2 of chapter 115 of the General Laws is hereby amended by adding the following paragraph:—

He may, by written notice, order a city or town to pay veterans' benefits to an applicant on an application approved by the commissioner. If a city or town refuses or does not make such payment within fourteen days from receipt of such notice he shall notify the state treasurer of such refusal or failure and thereafter such benefits shall be paid to the applicant by the commonwealth. If the commonwealth shall be called upon to pay any such benefits on behalf of any such city or town, the total of any such benefits paid in any such calendar year shall be assessed upon such city or town, or deducted from funds that may be due such city or town from the commonwealth.

*Approved August 6, 1969.*

THE COMMONWEALTH OF MASSACHUSETTS,  
EXECUTIVE DEPARTMENT, STATE HOUSE,  
BOSTON, August 6, 1969.

The Honorable JOHN F. X. DAVOREN, *Secretary of the Commonwealth, State House, Boston, Massachusetts.*

DEAR MR. SECRETARY:—I, Francis W. Sargent, pursuant to the provisions of Article XLVIII of the Amendments to the Constitution, the Referendum II, Emergency Measures, hereby declare in my opinion the immediate preservation of the public convenience requires that the law being Chapter 628 of the Acts of 1969, entitled "AN ACT PROVIDING FOR THE PAYMENT OF CERTAIN VETERANS' BENEFITS BY THE COMMONWEALTH IN THE EVENT OF REFUSAL OR DELAY BY A CITY OR TOWN TO MAKE SUCH PAYMENTS." and the enactment of which received my approval on August 6, 1969, should take effect forthwith.

I further declare that in my opinion said law is an emergency law and the facts constituting the emergency are as follows:

To insure prompt payment of veterans' benefits to an applicant on an application approved by the Commissioner of Veterans' Services

where a city or town has delayed said payment, and to insure that there will be no delay to a veteran entitled to such benefits, it is necessary that this law take effect immediately.

Sincerely,

FRANCIS W. SARGENT,  
*Acting Governor of the Commonwealth.*

OFFICE OF THE SECRETARY, BOSTON, August 7, 1969.

I, John F. X. Davoren, Secretary of the Commonwealth, hereby certify that the accompanying statement was filed in this office by His Excellency the Acting Governor of the Commonwealth of Massachusetts at ten o'clock and fifteen minutes, A.M., on the above date, and in accordance with Article Forty-eight of the Amendments to the Constitution said chapter takes effect forthwith, being chapter six hundred and twenty-eight of the acts of nineteen hundred and sixty-nine.

JOHN F. X. DAVOREN,  
*Secretary of the Commonwealth.*

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**Chap. 629.** AN ACT EXEMPTING FROM THE OPERATION OF THE STATE INCOME TAX LAW CERTAIN PAYMENTS MADE BY AN EMPLOYER INTO A PENSION OR RETIREMENT FUND AND INCOME DERIVED FROM A QUALIFIED TRUST FORMING PART OF A PENSION OR RETIREMENT PLAN.

*Be it enacted, etc., as follows:*

SECTION 1. Section 8 of chapter 62 of the General Laws is hereby amended by striking out clauses (i) and (j), as appearing in section 2 of chapter 485 of the acts of 1947, and inserting in place thereof the following clauses: —

(i) Payments made by an employer to or under a stock bonus, pension, profit-sharing or annuity plan qualifying under section four hundred and one of the federal Internal Revenue Code, as amended and in effect for the taxable year, to the extent that such payments are deductible under section four hundred and four of said Code; or payments made by an employer to any other trust forming part of a pension, annuity, disability, death benefit, profit-sharing or stock bonus plan of such employer, the income of which is exempt under clause (j) and which, except for the provisions of this clause, might be deemed to be taxable income of the employee in the year in which such payment is made, but nothing contained in this clause shall exempt from taxation amounts distributed by such a trust.

(j) Income of a qualified trust, as defined under section four hundred and one of the federal Internal Revenue Code, as amended and in effect for the taxable year, or of any other trust forming part of a pension, annuity, disability, death benefit, profit-sharing or stock bonus plan of an employer for the exclusive benefit of some or all of his employees or their beneficiaries, to which contributions are made by such employer or employees, or both, for the purpose of distributing to such employees or their beneficiaries the corpus and income of the fund accumulated by the trust in accordance with such plan, it being impossible under the trust