

stitutions under section eighty-two of said chapter shall not be for the previous year but for said eighteen month period.

SECTION 3. Section 78 of said chapter 849 is hereby amended by striking out, in line 4, the word "seventy-one" and inserting in place thereof the word: — seventy-two, — by striking out, in line 8, the word "seventy-one" and inserting in place thereof the word: — seventy-two, — by striking out, in lines 12 and 13, the word "seventy-two" and inserting in place thereof the word: — seventy-three, — by striking out, in line 17, the word "seventy-one" and inserting in place thereof the word: — seventy-two, — and by striking out, in line 20, the word "seventy-two" and inserting in place thereof the word: — seventy-three.

SECTION 4. Section 79 of said chapter 849 is hereby amended by striking out, in line 2, the word "seventy-one" and inserting in place thereof the word: — seventy-two. *Approved April 15, 1970.*

**Chap. 195.** AN ACT RELATIVE TO THE TIME FOR FILING RETURNS OF TAXABLE CHARGES UNDER THE MEALS TAX LAW.

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

SECTION 1. The second sentence of section 5 of chapter 64B of the General Laws, as appearing in section 17 of chapter 729 of the acts of 1941, is hereby amended by striking out, in line 1, the word "ten" and inserting in place thereof the word: — twenty.

SECTION 2. This act shall apply to returns required to be filed on or after the first day of August, nineteen hundred and seventy.

*Approved April 15, 1970.*

**Chap. 196.** AN ACT INCREASING THE NUMBER OF SHARES AND THE AMOUNT OF DEPOSITS WHICH A MEMBER MAY HOLD OR MAKE IN A CREDIT UNION.

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

Section 10 of chapter 171 of the General Laws is hereby amended by striking out the fifth sentence, as most recently amended by chapter 173 of the acts of 1968, and inserting in place thereof the following sentence: — Notwithstanding the limitations on shares and deposits contained herein a member of a credit union whose deposit and share liabilities are insured by the Massachusetts Credit Union Share Insurance Corporation may hold shares or make deposits or both therein in his own name to an amount not exceeding ten thousand dollars, in the aggregate, and, provided that he has no other account, he may jointly with another member hold shares or make deposits or both to an amount not exceeding, in the aggregate, twenty thousand dollars, exclusive of club deposits; and a member of a credit union whose deposit and share liabilities are insured by the Massachusetts Credit Union Share Insurance Corporation having assets of five hundred thousand dollars or more may hold shares or make deposits or both therein in his own name to an amount not exceeding fifteen thousand dollars, in the aggregate, and, provided that he has no other account, he may jointly with another member hold shares or make deposits or both to an amount not exceeding, in the aggregate, thirty thousand dollars, exclusive of club deposits.

*Approved April 15, 1970.*