

and 2, the words: — , except a nonresident limited partner of a limited partnership engaged exclusively in buying, selling, dealing in or holding securities on its own behalf and not as a broker.

SECTION 2. This act shall apply with respect to taxable years ending on and after December the thirty-first, nineteen hundred and seventy.

Approved July 22, 1970.

Chap. 562. AN ACT CLARIFYING THE SALES FACTOR OF THE INCOME APPOINTMENT FORMULA UNDER THE BUSINESS CORPORATION EXCISE.

Be it enacted, etc., as follows:

The first paragraph of subsection (f) of section 38 of chapter 63 of the General Laws, as appearing in section 58 of chapter 698 of the acts of 1966, is hereby amended by striking out clause 2 and inserting in place thereof the following clause: —

2. the property is shipped from an office, store, warehouse, factory, or other place of storage in this commonwealth and the corporation is not taxable in the state of the purchaser and the property was not sold by an agent or agencies chiefly situated at, connected with or sent out from premises for the transaction of business owned or rented by the corporation outside this commonwealth. "Purchaser", as used in clauses 1 and 2 of this paragraph, shall include the United States government.

Approved July 22, 1970.

Chap. 563. AN ACT PROVIDING FOR THE TAXATION UNDER THE SALES AND USE TAX LAW OF THE FURNISHING OF CERTAIN INFORMATION.

Be it enacted, etc., as follows:

SECTION 1. Paragraph (12) of section 1 of chapter 64H of the General Laws, as appearing in section 1 of chapter 757 of the acts of 1967, is hereby amended by adding the following clause: —

(f) The furnishing of information by printed, mimeographed or multi-graphed matter or by duplicating written or printed matter in any other manner, including the services of collecting, compiling or analyzing information of any kind or nature and furnishing reports thereof to other persons, but excluding the furnishing of information which is personal or individual in nature and which is not or may not be substantially incorporated in reports furnished to other persons, and excluding the services of advertising or other agents, or other persons acting in a representative capacity, and information services used by newspapers, radio broadcasters and television broadcasters in the collection and dissemination of news.

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

Approved July 22, 1970.