

**Chap. 282.** AN ACT AUTHORIZING THE PAROLE BOARD TO ISSUE CERTIFICATES OF FINAL DISCHARGE TO CERTAIN PAROLEES.

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

The second paragraph of section 129 of chapter 127 of the General Laws is hereby amended by striking out the last sentence, as most recently amended by section 4 of chapter 765 of the acts of 1960, and inserting in place thereof the following two sentences: — A prisoner released on parole by the parole board, who has faithfully observed all the rules of his parole and has not been returned to prison or a county penal institution for the violation of his parole, shall be entitled to have the term of his imprisonment reduced by a deduction from the maximum term for which he may be held under the sentence or sentences, but only for that period of the sentence or sentences during which he was actually confined, and in such case, the parole board shall issue to him a certificate of final discharge and release from further supervision upon the date which has been determined by such a deduction from the maximum term of his sentence or sentences; provided, however, that when any person serving a sentence imposed for a violation of section thirteen B, twenty-two, twenty-two A, twenty-three, twenty-four, or twenty-four B, of chapter two hundred and sixty-five, or sections seventeen, thirty-five, or thirty-five A of chapter two hundred and seventy-two, or for an attempt to commit any crime referred to in said sections is released in accordance with the provisions hereof, he shall not be given any certificate of discharge hereunder, but shall be released on parole and shall be subject to the provisions of law governing parole until the expiration of the term of imprisonment to which he has been sentenced. Any other prisoner released on parole from a county penal institution who is entitled to have the term of his imprisonment so reduced shall receive from the county commissioners, or in Suffolk county the penal institutions commissioner of Boston, a certificate of final discharge.

*Approved March 24, 1961.*

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**Chap. 283.** AN ACT AUTHORIZING THE COMMISSIONER OF CORPORATIONS AND TAXATION TO EXTEND THE TIME FOR FILING CORPORATION EXCISE RETURNS.

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

SECTION 1. Chapter 63 of the General Laws is hereby amended by inserting after section 68A the following section: — *Section 68B.* Whenever good cause exists, the commissioner may grant a reasonable extension of time for filing any return required by this chapter, provided that the corporation, on or before the date prescribed for payment of the tax, files a tentative return, in such form as the commissioner may require, and pays therewith the amount of tax reasonably estimated to be due under this chapter. An application for any such extension of time must be made prior to the date prescribed for payment of the tax.

An extension of three months for filing any return required by this chapter shall be allowed any corporation if, in such manner and at such time as the commissioner may prescribe, such corporation files a request, in such form as the commissioner may require, and pays, on or before the date prescribed for payment of the tax, the amount of tax