

persons interested, and ten days' notice of such hearing shall be given in a daily newspaper published in Boston.

The proceeds, if any, of a sale by the board of any records shall be paid to the state treasurer or to the treasurer of an authority, including an authority established by the general court to serve a public purpose, whose records were the subject of the sale.

As used in this section, the words "records" shall mean all books, papers, maps, photographs, recorded tapes, financial statements, statistical tabulations, or other documentary materials or data, regardless of physical form or characteristics, made or received by any officer or employee of any agency, executive office, department, board, commission, bureau, division or authority of the commonwealth or of any authority established by the general court to serve a public purpose.

Any agency, executive office, department, board, commission, bureau, division or authority of the commonwealth or of any authority established by the general court to serve a public purpose in doubt as to whether certain materials are records shall make inquiry thereof in writing to the records conservation board which shall determine the question. *Approved December 12, 1973.*

Chap. 1219. AN ACT IMPOSING AN ADDITIONAL SURTAX ON DOMESTIC LIFE INSURANCE COMPANIES AND EXEMPTING FOREIGN LIFE INSURANCE COMPANIES FROM PAYMENT OF ANY SURTAX.

Be it enacted, etc., as follows:

SECTION 1. In addition to the taxes levied under the provisions of sections twenty and twenty-two of chapter sixty-three of the General Laws and taxes levied under the provisions of chapter five hundred and thirty-one of the acts of nineteen hundred and forty-three and the surtax levied under the provisions of section eighteen of chapter five hundred and forty-six of the acts of nineteen hundred and sixty-nine, every domestic life insurance company, as defined by section one hundred and eighteen of chapter one hundred and seventy-five of the General Laws, authorized to transact business in the commonwealth shall pay annually an additional tax equal to forty-four per cent of the taxes levied under the provisions of said sections twenty and twenty-two of chapter sixty-three of the General Laws upon premiums, other than considerations for annuity contracts, and taxes levied under the provisions of said chapter five hundred and thirty-one of the acts of nineteen hundred and forty-three. All provisions of said chapters, acts and sections relative to the assessment, collection, payment, abatement, verification and administration of taxes, including penalties, shall, so far as pertinent, be applicable to the taxes imposed by this section.

The additional taxes imposed by this section shall not apply in the case of any domestic life insurance company if forty per cent or more of its premiums, other than annuity considerations, are

allocable to this commonwealth, as shown on Schedule T of the National Association of Insurance Commissioners' Annual Statement for said company for the applicable calendar year.

SECTION 2. Notwithstanding the provisions of section eighteen of chapter five hundred and forty-six of the acts of nineteen hundred and sixty-nine, the surtax imposed by said section shall not apply to taxes imposed upon foreign life insurance companies by sections twenty and twenty-three of chapter sixty-three of the General Laws so long as section one of this act is in effect.

SECTION 3. This act shall apply with respect to taxable years commencing after December thirty-first, nineteen hundred and seventy-two and before January first, nineteen hundred and seventy-five.

Approved December 12, 1973.

THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE DEPARTMENT, STATE HOUSE
BOSTON, December 13, 1973

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 1219 of the Acts of 1973 entitled "AN ACT IMPOSING AN ADDITIONAL SURTAX ON DOMESTIC LIFE INSURANCE COMPANIES AND EXEMPTING FOREIGN LIFE INSURANCE COMPANIES FROM PAYMENT OF ANY SURTAX." and the enactment of which received my approval on December 12, 1973, 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:

It is essential that the provisions of this Act take effect forthwith in order to preclude retaliation by other states against the affected companies for the year 1973.

Sincerely,
FRANCIS W. SARGENT,
Governor of the Commonwealth.

OFFICE OF THE SECRETARY, BOSTON, December 14, 1973.

I, John F. X. Davoren, Secretary of the Commonwealth, hereby certify that the accompanying statement was filed in this office by His Excellency the Governor of the Commonwealth of Massachusetts at twelve o'clock and ten minutes, P.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 one thousand two hundred and nineteen of the acts of nineteen hundred and seventy-three.

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