

**Chap. 549.** AN ACT AUTHORIZING AND DIRECTING THE METROPOLITAN DISTRICT COMMISSION TO IMPROVE THE APPEARANCE OF THE PROPERTY ADJACENT TO BUNKER HILL MONUMENT.

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

The metropolitan district commission is hereby authorized and directed to improve the appearance of the property adjacent to Bunker Hill Monument in the Charlestown district of the city of Boston by reconstructing the approaches, banks, plazas, necessary fences and walks, and by doing such resurfacing and planting as may be necessary.

*Approved July 8, 1960.*

**Chap. 550.** AN ACT DESIGNATING A PORTION OF THE STATE HIGHWAY IN BOSTON ADJACENT TO THE PULASKI SKYWAY AS GENERAL CASIMIR PULASKI SQUARE.

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

SECTION 1. That portion of the state highway in the city of Boston adjacent to the General Casimir Pulaski skyway and which is bounded southerly by Power street and easterly by Boston street shall be designated and known as General Casimir Pulaski square, in recognition of General Pulaski's illustrious service in the war for American independence. A suitable marker or markers bearing said designation shall be placed thereat by the department of public works.

SECTION 2. The department of public works is hereby authorized and directed to permit the General Casimir Pulaski Skyway Committee to erect a monument at a suitable and convenient place in the area designated in section one; provided, however, that said monument is first approved by the art commission.

*Approved July 8, 1960.*

**Chap. 551.** AN ACT DESIGNATING A CERTAIN PLAYGROUND IN THE JAMAICA PLAIN DISTRICT OF THE CITY OF BOSTON AS THE PFC THOMAS J. MCDEVITT PLAYGROUND.

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

The playground now under construction on Lamartine street and Boylston street in the Jamaica Plain district of the city of Boston by the metropolitan district commission, shall, upon its completion, be known and designated as the PFC Thomas J. McDevitt Playground in honor of Thomas J. McDevitt, a member of the United States Army who was killed in action in Guam in World War II, and a suitable marker bearing said designation shall be erected thereon by said commission.

*Approved July 8, 1960.*

**Chap. 552.** AN ACT DESIGNATING A CERTAIN PLAYGROUND IN THE JAMAICA PLAIN DISTRICT OF THE CITY OF BOSTON AS THE PFC CHESTER A. PAGEL PLAYGROUND.

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

The playground now under construction on Hyde Park avenue in the Jamaica Plain district of the city of Boston by the metropolitan district commission, shall, upon its completion, be known and desig-

nated as the PFC Chester A. Pagel Playground in honor of Chester A. Pagel, a member of the United States Army who was killed in action in Sicily in World War II, and a suitable marker bearing said designation shall be erected thereon by said commission.

*Approved July 8, 1960.*

**Chap. 553.** AN ACT TO CLARIFY THE STATUTORY FORMULA ALLOCATING NET INCOME UNDER THE CORPORATION EXCISE LAW.

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

Paragraph 2 of section 38 of chapter 63 of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out subdivision (c) and inserting in place thereof the following subdivision:—

(c) Of the remaining third, such portion shall be attributed to business carried on within the commonwealth as shall be found by multiplying said third by a fraction whose numerator is the amount of the corporation's gross receipts from business assignable to this commonwealth as hereinafter provided, and whose denominator is the amount of the corporation's gross receipts from its total sales, rents and royalties. There shall not be included in either the numerator or the denominator of said fraction, gross receipts allocated under the provisions of section thirty-seven or section forty-one of this chapter.

*Approved July 8, 1960.*

**Chap. 554.** AN ACT RELATIVE TO THE TAXATION OF INCOME FROM THE TRANSFER OF CERTAIN INTANGIBLE PROPERTY.

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

SECTION 1. The first paragraph of subsection (c) of section 5 of chapter 62 of the General Laws, as most recently amended by section 2 of chapter 556 of the acts of 1959, is hereby further amended by adding at the end the following sentence:—A transfer of intangible personal property consisting of all substantial rights to a patent or copyright, or an undivided interest therein which includes a part of all such rights, by the inventor or author of the subject of such patent or copyright, shall not be considered the sale or exchange of such property where payments in consideration of such transfer are contingent on and measured by the productivity, use or disposition of the property transferred.

SECTION 2. This act shall take effect with respect to taxable years commencing after December thirty-first, nineteen hundred and fifty-nine.

*Approved July 8, 1960.*

**Chap. 555.** AN ACT DESIGNATING A CERTAIN PLAYGROUND IN THE JAMAICA PLAIN DISTRICT OF THE CITY OF BOSTON AS THE CORPORAL JOSEPH E. JOHNSON PLAYGROUND.

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

The playground now under construction by the metropolitan district commission at Lamartine and Green streets in the Jamaica Plain