

punished by imprisonment in the state prison and uses a firearm, rifle, shotgun or machine gun therein shall, in addition to the penalty for such offense, be punished by imprisonment in the state prison for five years, which sentence shall not be suspended, nor shall such person be parolled prior to the expiration of five years. This section shall not apply in the case of any felony in which the offense consists in whole or in part of using a dangerous weapon.

Approved August 13, 1974.

Chap. 831. AN ACT PROVIDING FOR ADDITIONAL REAL ESTATE TAX EXEMPTIONS FOR CERTAIN VETERANS CLASSIFIED AS ONE HUNDRED PER CENT DISABLED.

Be it enacted, etc., as follows:

SECTION 1. Section 5 of chapter 59 of the General Laws is hereby amended by striking out the introductory clause, as most recently amended by section 1 of chapter 270 of the acts of 1970, and inserting in place thereof the following clause:—

The following property shall be exempt from taxation; provided, however, that any person who receives an exemption under the provisions of clause Seventeen, Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E, Thirty-seventh, Forty-first, Forty-second or Forty-third shall not receive an exemption on the same property under any other provision of this section, except clause Eighteenth:.

SECTION 2. Paragraph (d) of clause Twenty-second of said section 5 of said chapter 59, as appearing in section 1 of chapter 666 of the acts of 1962, is hereby amended by striking out, in line 3, the words "Twenty-second A, Twenty-second B and Twenty-second C" and inserting in place thereof the words:— , Twenty-second A, Twenty-second B, Twenty-second C and Twenty-second E.

SECTION 3. Said section 5 of said chapter 59 is hereby further amended by inserting after clause Twenty-second D the following clause:—

Twenty-second E, Real estate of soldiers and sailors who are legal residents of the commonwealth and who are veterans as defined in clause forty-three of section seven of chapter four, and who, as a result of disabilities contracted while in such wartime service and in the line of duty, have a disability rating of one hundred per cent as determined by the Veterans Administration and are incapable of working, and who were domiciled in the commonwealth for at least six months prior to entering such service, or who have resided in the commonwealth for five consecutive years next prior to date of filing for exemption under this clause, to the amount of six thousand dollars or the sum of five hundred and twenty-five dollars, whichever would result in an abatement of the greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by such person; and provided further, that if said property be greater than a single-family house, then only that value of so much of said house as

is occupied by said person as his domicile or a proportionate part of five hundred and twenty-five dollars, whichever would result in an abatement of the greater amount of actual taxes due, shall be exempted.

After the assessors have allowed an exemption under this clause, the assessors shall require an annual statement certifying that the disability rating as determined by the Veterans Administration has not been reduced to less than one hundred per cent.

No real estate shall be so exempt which the assessors shall adjudge has been conveyed to such soldier or sailor to evade taxation.

Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five dollars, whichever basis is applicable, shall be borne by the city or town; the balance, up to four thousand dollars of exemption or up to the sum of three hundred and fifty dollars, whichever basis is applicable, shall be borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for the amount of the tax which otherwise would have been collected on account of this balance.

SECTION 4. Section 59 of said chapter 59 is hereby amended by striking out the second paragraph, inserted by section 2 of chapter 615 of the acts of 1965, and inserting in place thereof the following paragraph:—

An application for exemption under clause Seventeenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second E, Thirty-seventh or Forty-first of section five may be made on or before December fifteenth of the year to which the tax relates.

SECTION 5. The first sentence of section 3A of chapter 60 of the General Laws, as amended by section 3 of chapter 615 of the acts of 1965, is hereby further amended by inserting after the word "Twenty-second C", in lines 5, 10, and 17, the word:— Twenty-second E.

SECTION 6. This act shall apply to taxes levied for the fiscal year beginning July first, nineteen hundred and seventy-four, and thereafter.

Approved August 13, 1974.

Chap. 832. AN ACT PROVIDING THAT THE COMMONWEALTH ASSUME RESPONSIBILITY FOR THE REPAIR, RECONSTRUCTION OR REPLACEMENT OF THE FARNHAM DAM IN THE TOWN OF WASHINGTON.

Be it enacted, etc., as follows:

The commonwealth, through the division of waterways of the department of public works, shall assume responsibility for repair, reconstruction, or replacement of the Farnham dam in the town of Washington, subject to the provisions of chapter ninety-one of the General Laws.

Approved August 13, 1974.