

thereon at a regular or special town meeting called for the purpose within five years after its passage, but not otherwise. No expenditure shall be made and no liability incurred hereunder until such acceptance; provided, however, that no authorization, contract, appropriation, or other relating action taken by the town or its authorized agents pertaining to any sewerage agreements with the metropolitan district commission, the city of Woburn or the Avco Manufacturing Company entered into subsequent to August first, nineteen hundred and fifty-seven and prior to the adoption of this act shall be deemed to have been invalidated, rescinded or otherwise set aside by the provisions of this act.

*Approved April 28, 1958.*

CHAP. 298. AN ACT TO PROVIDE PENALTIES FOR FAILURE TO FILE INFORMATION RETURNS.

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

SECTION 1. Chapter 62 of the General Laws is hereby amended by striking out section 55, as appearing in the Tercentenary Edition, and inserting in place thereof the following section:— *Section 55.* If any person required to file a return under section twenty-two or twenty-three fails to file the return within the time prescribed in section twenty-four, the sum of five dollars for every day during which such person is in default shall be added to, and become part of the tax, as an additional tax; but the commissioner may, in his discretion, abate any such additional tax in whole or in part.

If any person required to file a return, list or report of a payment to another person under section thirty-three fails to file the same within the time prescribed by said section, he shall become liable to a penalty at the rate of one dollar for each such return, list or report of a payment to another person not so filed; provided, however, that the total penalty imposed on a delinquent person for all such failures during any calendar year shall not exceed one thousand dollars. Such penalty shall be paid upon notice by the commissioner and shall be assessed and collected in the same manner as a tax imposed by this chapter. The commissioner may, in his discretion, abate such penalty in whole or in part. The commissioner shall have the same remedies for the collection of said penalty as are provided in section forty-one for the collection of income taxes.

SECTION 2. This act shall apply to returns, lists or reports required to be filed after December thirty-first, nineteen hundred and fifty-eight.

*Approved April 28, 1958.*

CHAP. 299. AN ACT PROTECTING CERTAIN OFFICERS AND EMPLOYEES OF REDEVELOPMENT AUTHORITIES AGAINST ARBITRARY REMOVAL AND CREDITING THEM WITH ANY TIME DURING WHICH THEY WERE EMPLOYED BY A HOUSING AUTHORITY.

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

Section 26QQ of chapter 121 of the General Laws, as amended by section 1 of chapter 150 of the acts of 1957, is hereby further amended by adding at the end the following three paragraphs:—

A veteran, as defined in section twenty-one of chapter thirty-one, who holds an office or position in the service of a redevelopment au-