

including a person who is an employee of a mosquito control project, whether such person be employed, appointed, or elected by popular vote; provided, the duties of such person require that his time be devoted to the service of the commonwealth during the regular work week of permanent employees, except that persons elected by popular vote will be considered employees during the entire term for which they are elected, regardless of hours devoted to the service of the commonwealth. By way of illustration but not limitation, a person appointed, or elected by popular vote, shall include employees of the general court, state officials, constitutional officers and members of the general court, but shall in no event be construed to include members of the judiciary paid in whole or in part from other than state funds, seasonal employees or emergency employees. A determination by the commission that a person is eligible for participation in the plan of insurance shall be final and shall be binding on all parties.

*Approved April 30, 1958.*

CHAP. 302. AN ACT RELATIVE TO THE FUNDING OF CERTAIN INDEBTEDNESS BY THE CITY OF CHELSEA.

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

SECTION 1. The city of Chelsea, for the purposes specified in section two, may incur indebtedness to an amount not exceeding one hundred and fifty thousand dollars, and may issue and sell bonds or notes therefor which shall bear on their face the words City of Chelsea Funding Loan, Act of 1958. Said loan shall be paid in not more than five years from the date of issue. Indebtedness incurred under this section shall be within the statutory limit but shall, except as herein provided, be subject to chapter forty-four of the General Laws, exclusive of the limitation contained in the first paragraph of section seven thereof.

SECTION 2. Amounts borrowed under authority of section one shall be used in meeting deficits aggregating one hundred fifty-one thousand one hundred and forty-four dollars and seventy-one cents consisting of overlay deficits on levies during the years nineteen hundred and fifty-five to nineteen hundred and fifty-seven, inclusive, of forty thousand seven hundred and twenty-seven dollars and fifty-nine cents, a revenue deficit for the year nineteen hundred and fifty-seven of sixty-three thousand two hundred and fifty-seven dollars and eighty-seven cents, and payments of final judgments in accordance with the provisions of section thirty-one of chapter forty-four of the General Laws in the amount of forty-seven thousand one hundred and fifty-nine dollars and twenty-five cents.

SECTION 3. This act shall take effect upon its acceptance by vote of the board of aldermen of said city, subject to the provisions of its charter, but not otherwise.

*Approved May 2, 1958.*

CHAP. 303. AN ACT RELATIVE TO THE USE OF THE UNEXPENDED PROCEEDS OF CERTAIN EQUIPMENT BOND ISSUES OF THE METROPOLITAN TRANSIT AUTHORITY.

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

SECTION 1. Section 22 of chapter 544 of the acts of 1947 is hereby amended by adding at the end the following paragraph: —

Any provision of this section or of section twenty-three to the contrary notwithstanding, if any unexpended proceeds from any issue of bonds or notes issued by the authority under the first or fourth paragraph of this section remain after completion of the project for which such bond or note issue was authorized, such proceeds may be used, with the approval of the department of public utilities and the advisory board of the authority, either for the purpose of paying the principal of the first bonds or notes of such issue to mature after such approval by said department or for any purpose for which bonds or notes may be issued for an equal or longer period of time under the first or fourth paragraph of this section.

SECTION 2. This act shall take effect upon its passage.

*Approved May 2, 1958.*

CHAP. 304. AN ACT AUTHORIZING THE TOWN OF WATERTOWN TO PAY A SUM OF MONEY TO FRANCIS L. MCCARTHY.

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

SECTION 1. For the purpose of discharging a moral obligation the town of Watertown may appropriate and pay to Francis L. McCarthy of said town such sums, not exceeding two hundred and twenty-five dollars, as may be necessary to reimburse him for hospital, medical and other expenses, not compensated for by insurance, incurred by him on account of injuries received by his minor son, James Leonard McCarthy, while playing in a town park.

SECTION 2. This act shall take effect upon its passage.

*Approved May 2, 1958.*

CHAP. 305. AN ACT RELATIVE TO THE DISCLOSURE OF THE CONTENTS OF CORPORATE EXCISE RETURNS.

*Whereas*, The deferred operation of this act would tend to defeat its purpose which is principally and also immediately to furnish reciprocal rights to the United States Internal Revenue Service relating to the examination of certain corporate excise tax returns filed with the commonwealth, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

Chapter 63 of the General Laws is hereby amended by striking out section 71A, as most recently amended by section 66 of chapter 654 of the acts of 1953, and inserting in place thereof the following section: — *Section 71A.* The disclosure by the commissioner, or by any deputy, assistant, clerk or assessor, or other employee of the commonwealth, or of any city or town therein, to any person but the taxpayer or its agent, except as hereinafter provided, of any information whatever contained in or set forth by any return filed under this chapter, other than the name and address of the person filing it, except in proceedings to collect the tax or for the purpose of criminal prosecution under this chapter is prohibited. The commissioner, however, may grant to the United States Commissioner of Internal Revenue, and other authorized officials duly designated by him who are lawfully charged with the ad-