

education of the commonwealth in a vocational school of the commonwealth or a political subdivision thereof; provided, that such additional benefits shall be paid to the individual only while attending such course, and that the individual is otherwise capable of and available for work; and provided, further, that any benefits paid to an individual under the provisions of this paragraph which would not be chargeable to the account of any particular employer under the provisions of section fourteen shall be charged to the solvency account.

SECTION 7. Subsection (b) of section 14 of said chapter 151A is hereby amended by striking out paragraph (1), as appearing in chapter 397 of the acts of 1953, and inserting in place thereof the following paragraph: —

G. L. (Ter. Ed.), 151A, § 14, etc., amended.

(1) Benefits have been or could have been charged to the employer's account throughout the twelve consecutive months' period ending on such date; and

Employers' contributions.

SECTION 8. This act shall affect all claims filed on or after October first, nineteen hundred and fifty-six. The provisions of section seven of this act shall become effective for rates computed for the year nineteen hundred and fifty-seven and thereafter.

Approved October 1, 1956.

AN ACT PROVIDING FOR COMPENSATION TO BE PAID TO CERTAIN DEALERS IN CIGARETTES IN CERTAIN INSTANCES. Chap. 720

Whereas, The deferred operation of this act would tend to defeat its purpose which is to provide, in part, for the immediate payment to certain cigarette dealers of the sums due them from the commonwealth for services rendered in compliance with the provisions of the cigarette excise laws, therefore it is hereby declared to be an emergency law necessary for the immediate preservation of the public welfare and convenience.

Emergency preamble.

Be it enacted, etc., as follows:

SECTION 1. Section 6 of chapter 64C of the General Laws, as amended by section 83 of chapter 654 of the acts of 1953, is hereby further amended by inserting after the second sentence the following: — Every such licensee, provided he has complied with all the requirements of this chapter and all pertinent rules and regulations of the state tax commission promulgated hereunder, may withhold and retain from each payment required to be made by him under the foregoing provisions of this section as compensation for services rendered in compliance with this chapter, a percentage of such payment computed in accordance with the following table: —

G. L. (Ter. Ed.), 64C, § 6, etc., amended.

Compensation to be paid to certain dealers in cigarettes in certain instances.

Chain store operators, one half of one per cent.

Vending machine operators, one per cent.

Wholesalers, two per cent.

SECTION 2. Every licensee other than an unclassified acquirer or retailer described in section six of chapter sixty-

four C of the General Laws, provided he has complied with all the requirements of said chapter and all pertinent rules and regulations of the state tax commission promulgated thereunder, shall be paid as compensation for his services rendered in compliance with said chapter during the calendar years nineteen hundred and fifty-four, nineteen hundred and fifty-five and nineteen hundred and fifty-six, a percentage of the tax shown on the returns filed by him for said years in accordance with the following table:—

Chain store operators, one half of one per cent.

Vending machine operators, one per cent.

Wholesalers, one and one half per cent.

SECTION 3. The amounts required to be paid under section two of this act shall be certified to the comptroller in the following manner:—

(a) All sums due and payable for the calendar years of nineteen hundred and fifty-four and nineteen hundred and fifty-five and the period commencing January first, nineteen hundred and fifty-six and ending June thirtieth, nineteen hundred and fifty-six shall be certified by the state tax commission to the said comptroller on or before December first, nineteen hundred and fifty-six.

(b) All sums due and payable for the period commencing July first, nineteen hundred and fifty-six and ending December thirty-first, nineteen hundred and fifty-six shall be certified by the state tax commission to the said comptroller on or before May first, nineteen hundred and fifty-seven.

Upon certifications to the comptroller as aforesaid, the state treasurer shall pay said amounts without any appropriation therefor by the general court, out of the proceeds of said excise.

SECTION 4. Section one of this act shall take effect on February first, nineteen hundred and fifty-seven and shall apply to all returns required to be filed after said date, and sections two and three shall take effect upon the passage of this act.

Approved October 1, 1956.

Effective
dates.

Chap. 721 AN ACT PROVIDING FOR CHIROPODY TREATMENTS FOR RECIPIENTS OF OLD AGE ASSISTANCE.

Be it enacted, etc., as follows:

Section 1 of chapter 118A of the General Laws is hereby amended by adding at the end of the paragraph inserted by chapter 441 of the acts of 1945 the following sentence:—
Such assistance shall also provide for necessary chiropody treatment of every recipient after consultation, confirmed in writing, by the attending physician,

Approved October 1, 1956.

G. L. (Ter. Ed.), 118A, § 1, etc., amended.

Chiropody treatments for recipients of old age assistance.