

paid the state treasurer shall repay to the corporation assessed the amount of such abatement, with interest thereon at the rate of six per cent per annum from the time when it was paid. Any corporation aggrieved by the refusal of the commission to abate a tax in whole or in part under this section may appeal in the manner provided by section seventy-one.

SECTION 2. This act shall take effect with respect to taxable years commencing after December thirty-first, nineteen hundred and fifty-six. *Approved June 7, 1957.*

*Chap.435* AN ACT TO CLARIFY THE INCOME TAX LAW WITH REGARD TO THE FILING OF JOINT RETURNS FOR THE YEAR IN WHICH ONE OF THE SPOUSES DIES AND EXTENDING THE PRIVILEGE OF FILING JOINT RETURNS TO CERTAIN NON-RESIDENT TAXPAYERS.

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

SECTION 1. The first paragraph of subsection (f) of section 5 of chapter 62 of the General Laws, as appearing in section 5 of chapter 679 of the acts of 1954, is hereby amended by striking out the third sentence and inserting in place thereof the following sentence:— No exemption shall be allowed under this subsection to any inhabitant who is entitled under section twenty-two to file a joint return of income received during the preceding calendar year unless such a joint return is filed.

SECTION 2. Section 22 of said chapter 62 is hereby amended by striking out the second paragraph, added by section 1 of chapter 648 of the acts of 1954, and inserting in place thereof the following paragraph:—

A husband and wife may make a single return jointly of income taxes under this chapter, even though one of the spouses has neither income nor deductions, provided that their taxable years begin on the same day and either end on the same day or end on different days solely because of the death of either or both. Such return shall be known as a joint return, shall include the income and exemptions of both spouses and each spouse shall be jointly and severally liable for the entire tax.

SECTION 3. The third paragraph of said section 22 of chapter 62, added by section 4 of chapter 780 of the acts of 1955, is hereby amended by adding at the end the following sentence:— The provisions relating to the filing of a joint return by a husband and wife shall apply equally to non-resident spouses liable for the filing of returns under this section.

SECTION 4. This act shall take effect with respect to taxable years commencing after December thirty-first, nineteen hundred and fifty-six. *Approved June 7, 1957.*