

*Chap. 448* AN ACT TO PERMIT CREDITS AND DEDUCTIONS FOR CERTAIN TAXES PAID TO TERRITORIES AND DEPENDENCIES OF THE UNITED STATES OR TO THE DOMINION OF CANADA OR ANY OF ITS PROVINCES.

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

SECTION 1. Section 6 of chapter 62 of the General Laws is hereby amended by striking out clause (c), as amended by chapter 517 of the acts of 1956, and inserting in place thereof the following clause: —

(c) All taxes paid within the year to the United States or any dependency thereof, to any other nation, to any province of the Dominion of Canada, or to any state, county, city, town or district, in respect of the profession, employment, trade or business, or the property held or used in connection therewith, but not including assessments for betterments; provided, however, that in the case of taxes imposed by the United States in respect of income from the profession, employment, trade or business, the amount deductible shall be an amount equal to the tax due under the applicable provisions of the Federal Internal Revenue Code of nineteen hundred and fifty-four on account of such income received or accrued within the year, increased by the amount of any deficiency in such tax in respect of income from such sources for a prior year actually paid within said year and decreased by the amount of any refund of such tax for a prior year received during such year, provided that such deficiency or refund has not been taken into account in computing the taxpayer's liability under this chapter for such prior year.

SECTION 2. Said chapter 62 is hereby further amended by striking out section 6A, inserted by section 2A of chapter 780 of the acts of 1955, and inserting in place thereof the following section: — *Section 6A*. A credit shall be allowed against taxes imposed on income derived from professions, employment, trade or business, as defined in section six, to a resident for taxes paid to any other state, to any territory or dependency of the United States, or to the Dominion of Canada or any of the provinces thereof, on that part of such income earned therein, subject to the following restrictions and limitations:

(a) If the credit allowed by this section is claimed, the deduction specified in subsection (c) of section six for taxes paid to any other state, to any territory or dependency of the United States, or to the Dominion of Canada or any of the provinces thereof shall not be allowed.

(b) The amount of taxes paid on such income shall exclude interest and penalties.

(c) The amount of credit allowed shall be the lesser of the following:

- (1) the amount of such taxes paid, or
- (2) the result of a fraction, whose numerator is the total amount of all items of such income so taxed and whose de-

nominator is the total amount of all items of such income, multiplied by the tax computed on income defined in section six.

SECTION 3. This act shall take effect with respect to taxable years commencing after December thirty-first, nineteen hundred and fifty-six. *Approved June 14, 1957.*

AN ACT REQUIRING PHYSICIANS TO FURNISH CERTAIN INFORMATION TO THE DEPARTMENT OF PUBLIC HEALTH CONCERNING NARCOTIC USERS. *Chap. 449*

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

Chapter 94 of the General Laws is hereby amended by inserting after section 212A the following section: — *Section 212B.* Every physician and every hospital treating persons suffering from the chronic use of narcotic drugs shall within seventy-two hours of the first treatment therefor furnish the department of public health with a statement in duplicate containing the name, address, height, weight, date of birth, color of eyes, color of hair, the date treated, and the name of the narcotic drug the patient used or suffered from. Such information shall be made available for the use of any agency of the commonwealth or of the United States which may require it. *Approved June 14, 1957.*

AN ACT PROVIDING FOR EXTENSION OF RAPID TRANSIT FACILITIES IN THE CITY OF BOSTON, THE TOWN OF BROOKLINE AND THE CITY OF NEWTON. *Chap. 450*

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

SECTION 1. Chapter 649 of the acts of 1949 is hereby amended by inserting after section 3C, inserted by section 1 of chapter 418 of the acts of 1952, the following section: — *Section 3D.* The authority shall construct and equip an addition to the Boylston street subway in the city of Boston, the town of Brookline and the city of Newton, consisting of a rapid transit line partly in a subway, partly on the surface and partly elevated, extending in a westerly direction from the Boylston street subway in Beacon street near Mountfort and Maitland streets to the Newton Highlands branch of the Boston and Albany Railroad, thence continuing along said railroad to a point in Newton westerly of Grove street near the Charles river, including thereon such stations, parking areas, connections from the rapid transit line to the authority's tracks at or near Cleveland circle, and other appurtenant facilities as are determined by the authority to be necessary.

The authority shall acquire, either by purchase or by eminent domain, under chapter seventy-nine of the General Laws, such portion of said Newton Highlands branch of the Boston and Albany Railroad as the authority may determine to be necessary for said rapid transit line and its appurtenances. After the acquisition of said portion of the Newton