

tion, for the fiscal year nineteen hundred and fifty-six of the division of waterways in the department of public works, — so as to read as follows: —

(3) To reimburse the appropriation accounts available for the fiscal year nineteen hundred and fifty-five of the several other state departments, boards and commissions and, in addition, for the fiscal year nineteen hundred and fifty-six of the division of waterways in the department of public works, such amounts as, in the opinion of the commission are necessary and have been expended therefrom for purposes of disaster relief or repair of hurricane damage, including the expense of the services of national guard units duly called for service in the stricken areas;

SECTION 2. This act shall take effect July first, nineteen hundred and fifty-five.

*Approved July 14, 1955.*

AN ACT PROVIDING FOR THE FUNDING OF OVERLAY DEFICITS AND OTHER ITEMS BY THE CITY OF REVERE. *Chap. 543*

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

SECTION 1. The city of Revere, for the purposes specified in section two, may incur indebtedness to an amount not exceeding three hundred and ninety thousand dollars, and may issue bonds or notes therefor which shall bear on their face the words, City of Revere Funding Loan, Act of 1955. Said loan shall be paid in not more than five years from the date of issue. Indebtedness incurred under this section shall be outside the limit of indebtedness established in section ten of chapter forty-four of the General Laws but, except as herein provided, shall be subject to the provisions of said chapter forty-four, exclusive of the limitation contained in the first paragraph of section seven thereof; provided, however, that a sum of not less than ten thousand nine hundred and fifty-nine dollars and seventy-one cents shall be raised by taxation in the current year.

SECTION 2. Amounts borrowed under authority of section one, in addition to the amount therein required to be raised by taxation, shall be used for meeting deficits aggregating four hundred thousand nine hundred and fifty-nine dollars and seventy-one cents, consisting of overlay deficits on account of abatements granted on levies during the years nineteen hundred and forty-seven to nineteen hundred and fifty-four, both inclusive, of ninety-one thousand four hundred and sixty-three dollars and fifty-four cents; a revenue deficit for the year nineteen hundred and fifty-four of three hundred and nine thousand four hundred and ninety-six dollars and seventeen cents.

SECTION 3. Notwithstanding the provisions of any general law to the contrary, the action of the city of Revere in exceeding appropriations during the year nineteen hundred and fifty-four, aggregating two hundred and thirty-seven thousand five hundred and thirteen dollars and eighty-two

cents, is hereby validated and confirmed as though such overdrafts were incurred in accordance with law, and the assessors of the city of Revere are hereby authorized and directed to include said amount of overdrafts in the aggregate required to be raised by taxation in the current year.

SECTION 4. This act shall take effect upon its passage.

*Approved July 14, 1955.*

*Chap. 544* AN ACT PROVIDING FOR THE LEASING OF CERTAIN LAND IN THE TOWNS OF NEWBURY, ROWLEY AND IPSWICH FROM THE FISH AND WILDLIFE SERVICE OF THE UNITED STATES DEPARTMENT OF THE INTERIOR.

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

SECTION 1. The department of natural resources is hereby authorized to lease from the Fish and Wildlife Service of the United States Department of the Interior certain land in the towns of Newbury, Rowley and Ipswich, from the terminus of Sunset avenue, thence southerly for a distance not to exceed four and one half miles and not to exceed eighty feet in width.

SECTION 2. Said department of natural resources, in conjunction with the department of public works, is hereby authorized to construct a road approximately four miles from the northern boundary of the Federal Reservation to the camp of the Camp Sea Haven for Infantile Paralysis, Inc.

SECTION 3. For the purpose of carrying out the provisions of this act, the department of natural resources may expend such sums as may be appropriated therefor.

*Approved July 14, 1955.*

*Chap. 545* AN ACT MAKING CERTAIN CHANGES IN THE ADMINISTRATION OF THE INCOME TAX LAW.

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

G. L. (Ter. Ed.), 62, § 43, etc., amended.

Applications for abatement of personal income tax, regulated.

Chapter 62 of the General Laws is hereby amended by striking out section 43, as most recently amended by chapter 269 of the acts of 1954, and inserting in place thereof the following section:— *Section 43.* Any person who believes that he has been over-assessed on any tax imposed by this chapter may apply in writing to the state tax commission, hereinafter called the commission, on a form prescribed by it for an abatement of any such excess in assessment of a tax at any time within three years from the last day for filing the return required by this chapter, or within one year after the date of such over-assessment, whichever occurs later. If after hearing, or otherwise, the commission finds that the tax assessed exceeds the tax due it shall abate such excess. If the over-assessment has been paid, the state treasurer shall repay to the person who paid the same the tax assessed on such over-assessment with interest thereon at the rate of three per cent per annum from the time it was paid. The