

oldest employees as that provided in the civil service rules governing certification for more than one vacancy. This paragraph shall not apply in any case where a promotion is required to be made as provided in section twenty.

Approved April 5, 1954.

Chap. 268 AN ACT RELATIVE TO CREDITABLE SERVICE IN THE RETIREMENT OF CERTAIN POLICE OFFICERS AND FIREMEN IN CERTAIN CITIES AND TOWNS.

Be it enacted, etc., as follows:

G. L. (Ter. Ed.), 32, new § 85I, added.

Creditable service in retirement of certain persons, allowed.

Chapter 32 of the General Laws is hereby amended by inserting after section 85H, inserted by section 2 of chapter 431 of the acts of 1952, the following section: — *Section 85I.* Notwithstanding the provisions of section eighty-five G, any member of a police or fire department of a city or town which accepts this section in the manner hereinafter provided who is hereafter retired under the provisions of sections eighty to eighty-five F, inclusive, and who was appointed a reserve police officer or a reserve or call fireman prior to July first, nineteen hundred and thirty-seven, may, for the purposes of such retirement, be accredited as a part of his continuous service such service as a reserve police officer or reserve or call fireman as the retiring authority shall determine.

This section shall take effect in a city having a Plan E charter when accepted by an affirmative vote of two thirds of the city council, and approved by the city manager; in the case of other cities by a two thirds vote of the city council and approved by the mayor; and in a town by a majority vote at the annual town meeting.

Approved April 5, 1954.

Chap. 269 AN ACT TO EXTEND THE PERIOD FOR FILING APPLICATIONS FOR ABATEMENT OF PERSONAL INCOME TAX.

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 section 46 of chapter 654 of the acts of 1953, and inserting in place thereof the following section: — *Section 43.* Any person who believes he has overpaid 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 overpayment of 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 overpayment, whichever occurs later. If, after a hearing, or otherwise, the commission finds that the tax paid exceeds the amount due, it shall abate such excess. The state treasurer shall repay to the person assessed the amount of such abatement, with interest thereon at the rate of three per cent per annum from the time it was paid. The com-