

department of mental health, the number of children retarded in mental development in attendance upon its public schools, or of school age and resident therein. Such children shall be placed in the following classifications: — (a) the educable mentally retarded; (b) the trainable mentally retarded; and (c) the custodial mentally retarded. At the beginning of each school year the committee of every town where there are five or more such children, as determined in accordance with the first sentence of this section, shall, and every town where there are less than five such children may, establish special classes for the instruction of the educable mentally retarded children and for the instruction of the trainable mentally retarded children according to their mental attainments, under regulations prescribed by the department. A child appearing to be mentally retarded in any less degree may, upon request of the superintendent of schools of the town where he attends school, be examined under such regulations as may be prescribed by the department and the department of mental health. No child under the control of the department of public welfare or of the child welfare division of the institutions department of the city of Boston or of a similar agency of any other city, who is retarded in mental development within the meaning of this section, shall, after complaint made by the school committee to the department of public welfare or said division or similar agency, be placed in a town which is not required to maintain a special class as provided for in this section.

Establishment of special classes, required.

SECTION 6. Said chapter 71 is hereby further amended by inserting after section 46B, inserted by section 1 of chapter 296 of the acts of 1954, the following two sections: — *Section 46C.* Any city or town having fewer than ten mentally retarded children may, with the approval of the department, join with another such city or town or with other such cities and towns to provide the necessary special classes, as provided in section forty-six.

G. L. (Ter. Ed.), 71, new §§ 46C, 46D, added.

Joint classes by certain cities and towns, authorized.

*Section 46D.* The parent or guardian of any child classified under the provisions of section forty-six may apply in writing to the department for a review of such determination.

Review of classification.

*Approved May 28, 1954.*

AN ACT MAKING CERTAIN CHANGES IN THE LAW RELATIVE TO THE TAXATION OF CORPORATIONS.

*Chap. 515*

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

SECTION 1. Section 18 of chapter 63 of the General Laws, as most recently amended by section 1 of chapter 486 of the acts of 1948, is hereby further amended by inserting after the word "commissioner", in line 27, the words: — with the approval of the state tax commission, — by striking out, in lines 56 and 57, the word "commissioner" and inserting in place thereof the word: — commission, — by striking out, in line 59, the word "commissioner's" and inserting in place thereof the word: — commission's, — and by inserting after

G. L. (Ter. Ed.), 63, § 18, etc., amended.

the word "commissioner", in line 71, the words: — with the approval of the state tax commission.

G. L. (Ter. Ed.), 63, § 51, amended.

SECTION 2. Section 51 of said chapter 63 is hereby amended by striking out, in lines 10 and 11, as appearing in the Tercentenary Edition, the word "commissioner" and inserting in place thereof the word: — commission.

G. L. (Ter. Ed.), 63, § 52A, etc., amended.

SECTION 3. Subdivision (4) of section 52A of said chapter 63, as appearing in section 1 of chapter 641 of the acts of 1951, is hereby amended by inserting after the word "commissioner", in lines 5 and 6, the words: — with the approval of the state tax commission, — and by inserting after the word "receipts", in line 3 of clause Fourth the words: — for the taxable year.

G. L. (Ter. Ed.), 63, § 52A, etc., further amended.

SECTION 4. Subdivision (6) of said section 52A of said chapter 63 is hereby amended by adding at the end the following sentence: — Any corporation aggrieved by the refusal of the commission to abate a tax in whole or in part under this subdivision may appeal in the manner provided by section seventy-one.

G. L. (Ter. Ed.), 63, § 60, etc., amended.

SECTION 5. Section 60 of said chapter 63 is hereby amended by striking out, in line 13, as appearing in section 8 of chapter 509 of the acts of 1941, the word "commissioner's" and inserting in place thereof the word: — commission's.

G. L. (Ter. Ed.), 63, § 68A, etc., amended.

SECTION 6. Section 68A of said chapter 63, as most recently amended by section 4 of chapter 622 of the acts of 1947, is hereby further amended by striking out, in lines 5 and 6 and 12 and 13, each time it appears, the word "commissioner" and inserting in place thereof, in each instance, the word: — commission, — by striking out, in line 7, the word "he" and inserting in place thereof the words: — the commission, — by striking out, in line 8, the word "his" and inserting in place thereof the word: — its, — by striking out, in line 9, the word "it" and inserting in place thereof the words: — the corporation, — and by striking out, in line 10, the words "their refusal" and inserting in place thereof the words: — the refusal of the assessors.

G. L. (Ter. Ed.), 63, § 71, etc., amended.

SECTION 7. Said chapter 63 is hereby amended by striking out section 71, as most recently amended by section 65 of chapter 654 of the acts of 1953, and inserting in place thereof the following section: — *Section 71.* Except as otherwise provided, any party aggrieved by any decision of the commission upon any matter arising under this chapter from which an appeal is given, may appeal to the appellate tax board within thirty days after the date of notice of the commission's decision. Any overpayment of tax determined by decision of said appellate tax board shall be reimbursed by the commonwealth with interest at the rate of six per cent per annum from the time of payment.

Appeal to appellate tax board.

*Approved May 28, 1954.*