

that such corporation shall, in the current year and in each of the years nineteen hundred and fifty-one, nineteen hundred and fifty-two, nineteen hundred and fifty-three, nineteen hundred and fifty-four, nineteen hundred and fifty-five, nineteen hundred and fifty-six, nineteen hundred and fifty-seven and nineteen hundred and fifty-eight, relocate not less than twelve and one half per cent of its tracks to conform to said provisions, and shall, on or before December first in each of said years, report to the department of public utilities the progress made by it in making said track relocations. Overhead bridges and viaducts existing or under construction on the effective date of this act and the bridges to be constructed on the Central Artery, so called, in Boston, Cambridge and Somerville, shall be exempt from the provisions of this act.

*Approved August 18, 1950.*

---

AN ACT PROVIDING THAT CERTAIN TAXES SHALL BE DUE AND PAYABLE WHEN THE TAX RETURN THEREFOR IS REQUIRED TO BE FILED.

*Chap.816*

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

SECTION 1. Notwithstanding the provisions of section forty-eight of chapter sixty-three of the General Laws, or any other provision of law to the contrary, all taxes required to be paid thereunder or in connection therewith shall, except as otherwise provided by section seventy-six, be due and payable in advance of assessment at the time when the tax return is required to be filed.

SECTION 2. Notwithstanding the provisions of section thirty-seven A of chapter sixty-two of the General Laws, or any other provision of law to the contrary, all taxes required to be paid thereunder or in connection therewith, except as provided in section twenty-five, shall be due and payable in advance of assessment at the time when the tax return is required to be filed.

SECTION 3. Notwithstanding the provisions of section three of chapter sixty-three A of the General Laws, or any other provision of law to the contrary, all taxes required to be paid thereunder or in connection therewith shall be due and payable in advance of assessment at the time when the tax return is required to be filed.

SECTION 4. This act shall take effect on January first, nineteen hundred and fifty-one, and shall apply only to such taxes collected or collectible during the calendar year nineteen hundred and fifty-one.

*Approved August 18, 1950.*

---

AN ACT AUTHORIZING THE TRUSTEES OF THE BRISTOL COUNTY AGRICULTURAL SCHOOL TO ERECT A BUILDING TO REPLACE A BARN DESTROYED BY FIRE.

*Chap.817*

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

SECTION 1. The trustees of the Bristol County Agricultural School are hereby authorized to raise and expend a