

from the service of the commonwealth to enter the armed forces of the United States during the present war and who, upon honorable discharge from such service in said armed forces, has returned or returns to the service of the commonwealth, shall be paid an amount equal to the vacation allowance as earned in the vacation year prior to his entry into such service in said armed forces which had not been granted prior to military leave and, in addition, that portion of the vacation allowance earned in the vacation year during which he entered such service, up to the time of military leave; provided, that no monetary or other allowance has already been made therefor.

SECTION 2. Chapter four hundred and eleven of the acts of nineteen hundred and forty-five is hereby repealed.

Approved June 5, 1946.

Chap.431 AN ACT RELATIVE TO THE HOURS OF DUTY OF PERMANENT MEMBERS OF THE FIRE DEPARTMENT IN THE CITY OF PITTSFIELD.

Be it enacted, etc., as follows:

SECTION 1. The provisions of section fifty-eight A of chapter forty-eight of the General Laws, providing for a seventy hour week, so called, for permanent members of fire departments, shall apply in the city of Pittsfield upon the acceptance of said provisions by the voters of said city as hereinafter provided, notwithstanding any provision of said section fifty-eight A to the contrary.

SECTION 2. There shall be placed upon the official ballot to be used at the biennial state election in said city in the current year the following question: "Shall section fifty-eight A of chapter forty-eight of the General Laws, providing for a seventy hour week, so called, for permanent members of fire departments, be accepted by this city?" If a majority of the votes cast in answer to said question is in the affirmative, said section shall take effect in said city ninety days thereafter.

SECTION 3. This act shall take effect upon its passage.

Approved June 5, 1946.

Chap.432 AN ACT RELATIVE TO THE ASSESSMENT AND COLLECTION OF CERTAIN CHARGES, ASSESSMENTS AND TAXES PAYABLE INTO THE STATE TREASURY BY CITIES AND TOWNS.

Emergency
preamble.

Whereas, Under existing law certain charges and assessments payable into the state treasury by cities and towns are not determinable at the time when the state tax for the current year is payable, namely in June of the current year, and immediate provision should be made for such payment at a later date, therefore this act is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. Chapter fifty-nine of the General Laws is hereby amended by striking out section twenty, as most recently amended by section one of chapter three hundred and seventy-six of the acts of nineteen hundred and thirty-six, and inserting in place thereof the following section: — *Section 20.* The state treasurer, not later than November first in each year, shall send his warrants by mail to the assessors of the several cities and towns for the payment of charges and assessments under general or special law, including the metropolitan district assessments, which may be due and payable to the commonwealth as specifically provided by law or as certified to him by the proper board, department or commission, requiring them severally to issue their warrant or warrants requiring the treasurers of their several cities and towns to pay to the state treasurer not later than November twentieth in such year all sums assessed upon them, except that when a state tax is to be assessed it shall be assessed and paid in accordance with the law imposing such tax.

G. L. (Ter. Ed.), 59, § 20, etc., amended.

State treasurer to send tax warrants, etc.

If the amount due and payable from any city or town as aforesaid is not paid to the state treasurer within the time specified, he shall notify the treasurer of such delinquent city or town, who shall pay into the treasury of the commonwealth, in addition to the sum assessed, such further sum as would equal one per cent per month during the delinquency from and after the time specified; and if it remains unpaid after the expiration of ten days after the time specified, an information may be filed by the state treasurer in the supreme judicial court or before any justice thereof, against such delinquent city or town; and upon notice to such city or town, and a summary hearing thereon, a warrant of distress may issue against such city or town to enforce the payment of the sum so assessed under such penalties as the court or the justice thereof before whom the hearing is had, shall order. The state treasurer may deduct at any time from any moneys which may be due from the commonwealth to any city or town, the whole or any part of the sum so assessed or any other sum or sums which may be due and payable to the commonwealth from such city or town, with the interest accrued thereon.

SECTION 2. Section twenty-one of said chapter fifty-nine, as most recently amended by section seven of chapter six hundred and twenty-four of the acts of nineteen hundred and forty-five, is hereby further amended by striking out the first three sentences and inserting in place thereof the five following sentences: — The assessors shall assess state and county taxes duly certified to them. The assessors shall also assess as estimated in advance by the commissioner charges and assessments for which the state treasurer will be required under section twenty to send his warrant not later than November first next following the assessment by

G. L. (Ter. Ed.), 59, § 21, etc., amended.

Duties of assessors.

the assessors. If at the time of fixing the tax rate in any year the warrant for the state tax, if any, for such year has not been received or the county tax for such year has not been certified, the assessors may nevertheless fix the tax rate for such year and shall in such event assess in such year such state and county taxes as estimated in advance by the commissioner. The commissioner shall notify the assessors of his estimates of such assessments, charges and taxes on or before May first of such year. Any balance of such assessments, charges and taxes not so assessed in such year by reason of an under-estimate by the commissioner shall be assessed in the next subsequent year and any excess assessed in accordance with the foregoing provision by reason of an over-estimate by him shall be deducted in determining the amount to be assessed in the next subsequent year.

SECTION 3. Subdivision (2) of section twenty-one of chapter thirty-two of the General Laws, as appearing in section one of chapter six hundred and fifty-eight of the acts of nineteen hundred and forty-five, is hereby amended by striking out, in the thirteenth and fourteenth lines, the words "in the same manner and subject to the same penalties as state taxes" and inserting in place thereof the words:— as provided by section twenty of chapter fifty-nine, — so as to read as follows:—

(2) Any expenses incurred under the provisions of this section in connection with the supervision of any system shall be paid primarily by the commonwealth. Each county which maintains a system shall reimburse the commonwealth for such proportion of such expenses attributable to such counties as shall be determined just and proper by the commissioner of insurance and assessed thereon by the state treasurer. The state treasurer shall issue his warrant requiring the assessors of the cities and towns concerned to assess a tax to the amount of such expenses attributable to such cities and towns as determined by the commissioner, and such amount shall be collected and paid to the state treasurer as provided by section twenty of chapter fifty-nine.

SECTION 4. Chapter forty-four of the General Laws is hereby amended by striking out section forty-one, as appearing in the Tercentenary Edition, and inserting in place thereof the following section:— *Section 41.* The expenses incurred under sections thirty-five to forty, inclusive, shall be paid primarily by the commonwealth; and the state treasurer shall issue his warrant requiring the assessors of the cities and towns concerned and of the towns in which such district is located to assess a tax to the amount of said expense, and such amounts shall be collected and paid to the state treasurer as provided by section twenty of chapter fifty-nine. Any balance due shall be assessed, collected and paid in the succeeding years in like manner.

SECTION 5. Section eight of chapter ninety-two of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out, in the seventh and eighth

G. L. (Ter. Ed.), 32, § 21, etc., amended.

County retirement system, state treasurer to issue tax warrants under.

G. L. (Ter. Ed.), 44, § 41, amended.

Expenses of auditing, etc.

G. L. (Ter. Ed.), 92, § 8, amended.

lines, the words "at the time required for payment of its proportion of the state tax" and inserting in place thereof the following:— as provided by section twenty of chapter fifty-nine, — so as to read as follows:— *Section 8.* The amount of money required each year from every such town to meet the interest and sinking fund requirements and cost aforesaid for that system in which it is included, and the deficiency, if any, shall be estimated by the state treasurer in accordance with the proportions as determined aforesaid by the commission, and shall be included and made a part of the sum charged to such town, and shall be paid by the town to the commonwealth as provided by section twenty of chapter fifty-nine.

Metropolitan sewer districts, annual determination of proportion of payments.

SECTION 6. The second paragraph of section twenty-six of said chapter ninety-two, as most recently amended by section two of chapter five hundred and eighty-seven of the acts of nineteen hundred and forty-five, is hereby further amended by striking out the first sentence and inserting in place thereof the following sentence:— The state treasurer shall annually notify each town assessed under the provisions of this section and of section ten, of the amount of its assessment, and, except as otherwise provided by section twenty-six A, the same shall be paid by the town to the commonwealth as provided by section twenty of chapter fifty-nine, — so as to read as follows:—

G. L. (Ter. Ed.), 92, § 26, etc., amended.

The state treasurer shall annually notify each town assessed under the provisions of this section and of section ten, of the amount of its assessment, and, except as otherwise provided by section twenty-six A, the same shall be paid by the town to the commonwealth as provided by section twenty of chapter fifty-nine. The commission shall annually notify the commissioner of corporations and taxation of the liability of any water company for the payment for any water supplied under the provisions of section ten and said commissioner shall collect such cost as a part of the franchise tax of such water company. All such payments shall be transferred to the state treasurer and used by him to meet the expenses of maintenance and operation of the metropolitan water works.

Assessments for maintenance, etc., of water works.

SECTION 7. Section fifty-eight of said chapter ninety-two, as appearing in the Tercentenary Edition, is hereby amended by striking out, in the eighth and ninth lines, the words "at the time required for the payment of its proportion of the state tax" and inserting in place thereof the words:— as provided by section twenty of chapter fifty-nine, — so as to read as follows:— *Section 58.* The amount of money required each year from every such town to meet the interest, sinking fund and serial or other bond requirements and the cost of maintenance aforesaid, and the deficiency, if any, shall be estimated by the state treasurer, in accordance with the proportions determined as aforesaid by said commission, together with any amounts required by law to be specially assessed upon any particular town, and shall be included and made a part of the sum charged to

G. L. (Ter. Ed.), 92, § 58, amended.

Assessments, payments.

such town, and shall be paid by such town into the state treasury as provided by section twenty of chapter fifty-nine.

G. L. (Ter. Ed.), 92, § 59A, etc., amended.

SECTION 8. Section fifty-nine A of said chapter ninety-two, inserted by section seven of chapter six hundred and thirty-seven of the acts of nineteen hundred and forty-five, is hereby amended by adding at the end the following sentence:— Annual assessments to meet the interest, sinking fund and serial or other bond requirements on account of each of such districts for any year shall be payable on November twentieth of such year and shall be made for the twelve month period ending November thirtieth of such year, except that annual assessments to meet such serial or other bond requirements on bonds other than those issued under chapter three hundred and twenty-one of the acts of nineteen hundred and twenty-seven, or any amendment thereof or addition thereto, shall be made for the twelve month period ending January second of the following year.

Assessments, when payable.

G. L. (Ter. Ed.), 92, § 60, etc., amended.

SECTION 9. Section sixty of said chapter ninety-two, as amended by section three of chapter four hundred and twenty-nine of the acts of nineteen hundred and thirty-nine, is hereby further amended by striking out the last sentence and inserting in place thereof the following sentence:— The state treasurer shall include the amounts required of each town of said districts to meet said expenses in the sums assessed upon said towns and such amounts shall be paid by said towns to the commonwealth as provided by section twenty of chapter fifty-nine.

State treasurer to include amounts, etc.

G. L. (Ter. Ed.), 132, § 17, etc., amended.

SECTION 10. Section seventeen of chapter one hundred and thirty-two of the General Laws, as amended by section six A of chapter four hundred and fifteen of the acts of nineteen hundred and thirty-seven, is hereby further amended by striking out the last sentence and inserting in place thereof the following sentence:— The cost of such work shall be certified by the forester to the state treasurer, and shall be collected from the city or town wherein such work is performed, in the manner provided by section twenty of chapter fifty-nine; provided, that no city or town shall be required to pay more for such work than would have been its liability as defined by section sixteen.

Payment for forestry preservation.

G. L. (Ter. Ed.), 132A, § 5, amended.

SECTION 11. Section five of chapter one hundred and thirty-two A of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out, in the seventh and eighth lines, the words "at the time required for the payment of its proportion of the state tax" and inserting in place thereof the words:— as provided by section twenty of chapter fifty-nine,— so as to read as follows:— *Section 5.* The amount of money required each year from every such city and town to meet the expenses and cost aforesaid, and the deficiency, if any, shall be estimated by the comptroller, and assessed by the state treasurer in accordance with the proportions determined as aforesaid, and shall be included and made a part of the sum charged to such city or town, and shall be paid by such city

Assessments on cities and towns.

or town into the state treasury as provided by section twenty of chapter fifty-nine.

SECTION 12. Any provision of general or special law specifically or by necessary inference requiring a city or town to pay a charge or assessment into the state treasury at the time or in the manner required for the payment of the state tax, or its proportion thereof, or as an addition to or part of such tax, shall be construed to mean that such charge or assessment shall be paid as provided by section twenty of chapter fifty-nine of the General Laws.

Approved June 5, 1946.

AN ACT RELATIVE TO THE BORROWING OF MONEY BY THE CITY OF WORCESTER FOR THE CONSTRUCTION AND THE ORIGINAL EQUIPMENT AND FURNISHING OF THE WORCESTER MUNICIPAL AIRPORT. Chap. 433

Be it enacted, etc., as follows:

SECTION 1. Section one of chapter twenty-four of the acts of nineteen hundred and forty-one, as amended by chapter two hundred and thirty-two of the acts of nineteen hundred and forty-six, is hereby further amended by inserting after the word "construction" in the third line the words: — and original equipment, including fire and police apparatus, snow removal and other equipment necessary for the operation, — and by striking out, in the twelfth line, the words "sources of revenue of" and inserting in place thereof the words: — available revenue funds in, — so as to read as follows: — *Section 1.* The city of Worcester may, within a period of seven years from the passage of this act, incur indebtedness for the construction and original equipment, including fire and police apparatus, snow removal and other equipment necessary for the operation of a municipal airport, either within or without the city, and may issue bonds or notes therefor, which shall bear on their face the words, Worcester Municipal Airport Loan, Act of 1941. Each authorized issue shall constitute a separate loan, and such loans shall be payable in not more than ten years from their dates, but no loan shall be authorized under this act unless a sum equal to an amount not less than ten per cent of the loan so authorized is voted for the same purpose to be provided from taxes or other available revenue funds in the year when authorized. Indebtedness incurred under this act shall be in excess of the amount authorized by chapter two hundred and eleven of the Special Acts of nineteen hundred and sixteen, as amended by chapter one hundred and thirty-eight of the acts of nineteen hundred and twenty, but shall, except as provided herein, be subject to chapter forty-four of the General Laws, exclusive of the first paragraph of section seven of said chapter.

SECTION 2. Any unexpended proceeds of any sums heretofore borrowed under the provisions of chapter twenty-four of the acts of nineteen hundred and forty-one or of chapter