

any time not later than six months after the termination of his service.

SECTION 2. Any person who served in said armed forces as a commissioned officer during said existing states of war may file any income tax return not later than six months after the termination of his service and may pay any income tax for the period of such service for which he is liable in three equal yearly instalments after the termination of his service, or after the termination of the war, whichever date is later.

SECTION 3. The words "armed forces", as used in this act, shall mean the following:— United States Army, Army of the United States, United States Navy, United States Naval Reserve, United States Marine Corps, United States Marine Corps Reserve, United States Coast Guard, United States Coast Guard Reserve, Women's Army Corps, Women's Auxiliary — Navy, Women's Auxiliary — United States Marine Corps, Women's Auxiliary — United States Coast Guard, Army Nurse Corps and Navy Nurse Corps.

SECTION 4. Nothing herein provided shall be construed as a restriction of the right or discretion of the commissioner of corporations and taxation to abate or adjust the tax liability and interest thereon of any person as provided by law.

Approved June 14, 1946.

AN ACT RELATIVE TO THE RETIREMENT OF STATE DETECTIVES AND INSPECTORS IN THE DIVISION OF STATE POLICE OF THE DEPARTMENT OF PUBLIC SAFETY.

Chap. 605

Be it enacted, etc., as follows:

Chapter thirty-two of the General Laws is hereby amended by inserting after section twenty-eight A, as amended, the following section:— *Section 28B.* Any state detective or inspector of the division of state police in the department of public safety appointed under section six of chapter twenty-two who has performed service for the commonwealth for not less than twenty years of paid creditable service or has performed service for the commonwealth and any municipality thereof, in the aggregate, for not less than twenty years of paid creditable service, shall, at his own request, be retired after attaining the age of fifty-five. The retirement allowance under this section shall be the same as that provided for in paragraph (c) of subdivision (3) of section twenty-six. For the purposes of this section, such service in any such municipality shall be deemed to be service in said division of state police.

G. L. (Ter. Ed.), 32, new section 28B, added.
State detectives and inspectors, retirement of.

Approved June 14, 1946.