

Chap. 322 AN ACT RELATIVE TO THE ACCELERATION OF THE TIME FOR MAKING RETURN AND PAYMENT OF THE INCOME TAX UNDER CERTAIN CIRCUMSTANCES.

Be it enacted, etc., as follows:

G. L. (Ter. Ed.), 62, § 25, amended.

Tax returns on estates or trusts.

SECTION 1. Section 25 of chapter 62 of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out the last sentence and inserting in place thereof the following sentence: — Every such fiduciary intending to make final distribution of an estate or trust before the end of any year shall file immediately prior to such distribution a return under said section twenty-three of all such income received by him and by his decedent during said year and prior to such distribution, and the taxes thereon shall become due and payable forthwith.

G. L. (Ter. Ed.), 62, § 37A, etc., amended.

Instalment payment of income taxes.

SECTION 2. Section 37A of said chapter 62, inserted by section 2 of chapter 350 of the acts of 1933, is hereby amended by striking out, in lines 2, 3 and 4, the words "in the case of a person removing from the commonwealth or a fiduciary making final distribution", — so as to read as follows: — *Section 37A.* Except as otherwise provided in section twenty-five, one half of the tax imposed by this chapter shall be due and payable in advance of assessment at the time when the tax return is required to be filed, and the remaining half on October first following. So much of each half of said tax as is not paid at its due date shall bear interest from said date at the rate of one half of one per cent per month, or major fraction thereof, until it is paid, if paid prior to assessment, otherwise until the tax as assessed is required to be paid. Taxes assessed under sections thirty-five, thirty-six and thirty-seven shall include interest as provided in this section to the date when the tax so assessed, or any unpaid balance thereof, is required to be paid, which shall be the thirtieth day following the date of the notice of the assessment, if such notice issues after September first of the year in which the tax return is required to be filed, or on October first next following the date of issue if such notice issues on or before said September first.

Approved May 3, 1947.

Chap. 323 AN ACT AUTHORIZING THE TOWN OF ORANGE TO USE BUTTERFIELD PARK, SO CALLED, FOR PLAYGROUND AND ATHLETIC FIELD PURPOSES.

Be it enacted, etc., as follows:

SECTION 1. The town of Orange is hereby authorized to use for the purposes of a public playground, under the provisions of section fourteen of chapter forty-five of the General Laws, Butterfield Park, so called, located in said town. The planning board of said town, acting as park commissioners, may set apart and enclose for use as an athletic field such portion of said park as they may designate, and,