

mit all claims approved by him to the comptroller for certification; and the amount approved by the commissioner and certified as aforesaid shall be paid forthwith from the proceeds of the excise tax levied under this chapter, without specific appropriation.

SECTION 4. Said chapter sixty-four A is further amended by striking out section ten, as amended by section thirty-three of chapter four hundred and fifty-one of the acts of nineteen hundred and thirty-nine, and inserting in place thereof the following section:— *Section 10.* Sums due to the commonwealth under this chapter as excise or as penalties or forfeitures may be recovered by the attorney general in an action brought in the name of the commissioner. The commissioner may suspend the license of a distributor for violation of any provision of this chapter, but the distributor may appeal from his decision within ten days thereafter to the appellate tax board, whose decision shall be final. The commissioner shall have the same powers and remedies with respect to the collection of said sums as he has with respect to the collection of income taxes under chapter sixty-two.

*Approved June 3, 1943.*

G. L. (Ter. Ed.), 64A, § 10, etc., amended.

Recovery of excise, penalties, etc.

Suspension of distributor's license, etc.

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AN ACT RELATIVE TO THE RENEWAL OF CERTAIN LICENSES, PERMITS AND CERTIFICATES OF REGISTRATION HELD BY PERSONS SERVING IN THE MILITARY AND NAVAL FORCES OF THE UNITED STATES AND TO THE REMISSION OF CERTAIN FEES IN CONNECTION THEREWITH. *Chap. 421*

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

Section twenty-three of chapter seven hundred and eight of the acts of nineteen hundred and forty-one is hereby amended by striking out, in the fifth line, the word "four" and inserting in place thereof the word:— six, — and by adding at the end thereof the following:— ; and provided, further, that no fee shall be charged or collected for the period between such expiration and such renewal, — so as to read as follows:— *Section 23.* Any license, permit or certificate of registration issued by any department, division, board, commission or officer of the commonwealth that expires while the holder thereof is serving in the military or naval service of the United States may be renewed within six months after the termination by such holder of such service, to the same extent as though the application for such renewal were made upon the expiration of such license, permit or certificate of registration; provided, that nothing in this section shall be construed to authorize such holder of a license, permit or certificate of registration to exercise any rights thereunder after its expiration and prior to its renewal as aforesaid; and provided, further, that no fee shall be charged or collected for the period between such expiration and such renewal.

*Approved June 3, 1943.*