

Refund of
excess tax.

further amended by striking out the last sentence and inserting in place thereof the following sentence: — Any excess tax received by the commonwealth shall be refunded within thirty days after the amount shall have been certified by the commissioner, with interest at four per cent from the date of payment, without appropriation.

Approved June 8, 1943.

Chap.472 AN ACT TO BRING CERTAIN PROVISIONS OF LAW RELATING TO THE TAXATION OF MORRIS PLAN BANKS INTO CONFORMITY.

Be it enacted, etc., as follows:

G. L. (Ter.
Ed.), 63,
§ 1, etc.,
amended.

Section one of chapter sixty-three of the General Laws, as amended by section one of chapter three hundred and twenty-seven of the acts of nineteen hundred and thirty-three, is hereby further amended by striking out the paragraph defining "Bank" and inserting in place thereof the following paragraph: —

"Bank"
defined.

"Bank", Any bank, banking association or trust company doing business within the commonwealth, whether of issue or not, existing by authority of the United States or of a foreign country, or of any law of the commonwealth not contained in chapters one hundred and sixty-eight to one hundred and seventy-one, inclusive, and chapters one hundred and seventy-three and one hundred and seventy-four, and any corporation authorized by section one of chapter one hundred and seventy-two A to do the business of a banking company.

Approved June 8, 1943.

Chap.473 AN ACT RELATIVE TO THE HANDLING, TRANSPORTATION AND DELIVERY OF FISH AND PERISHABLE FOODSTUFFS AT WHOLESALE ON THE LORD'S DAY.

Emergency
preamble.

Whereas, It is in the interest of the public that the handling, transportation and delivery of fish and perishable foodstuffs at wholesale be permitted on the Lord's day, especially during the existing state of war between the United States and certain foreign countries, and the deferred operation of this act would in part tend to defeat its purpose, which is to make immediately possible such handling, transportation and delivery on the Lord's day, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

G. L. (Ter.
Ed.), 136,
§ 6, etc.,
amended.

Section six of chapter one hundred and thirty-six of the General Laws is hereby amended by striking out the fourth paragraph, as most recently amended by chapter one hundred and forty-three of the acts of nineteen hundred and thirty-eight, and inserting in place thereof the following paragraph: —