

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: —

Nor shall it prohibit the preparation, printing and publication of newspapers, or the sale and delivery thereof; the wholesale or retail sale and delivery of milk, or the transportation thereof, or the delivery of frozen desserts or ice cream mix, or both, or the retail sale of ice or of fuel; the handling, transportation and delivery of fish and perishable foodstuffs at wholesale; the sale at wholesale of dressed poultry, and the transportation of such poultry so sold, on the Lord's day next preceding Thanksgiving day, and on the Lord's day next preceding Christmas day except when Christmas day occurs on Saturday, the Lord's day or Monday; the making of butter and cheese; the keeping open of public bathhouses; the making or selling by bakers or their employees, before ten o'clock in the forenoon and between the hours of four o'clock and half past six o'clock in the afternoon, of bread or other food usually dealt in by them; whenever Rosh Hashonah, or the Day of Atonement, begins on the Lord's day, the retail sale and delivery of fish, fruit and vegetables before twelve o'clock noon of that day; the selling or delivering of kosher meat by any person who, according to his religious belief, observes Saturday as the Lord's day by closing his place of business during the day until six o'clock in the afternoon, or the keeping open of his shop on the Lord's day for the sale of kosher meat between the hours of six o'clock and ten o'clock in the forenoon.

Sale of perishable foods, etc., on the Lord's day.

(This bill, returned by the governor to the Senate, the branch in which it originated, with his objections thereto, was passed by the Senate, June 4, 1943, and, in concurrence, by the House of Representatives, June 8, 1943, the objections of the governor notwithstanding, in the manner prescribed by the constitution; and thereby has "the force of a law".)

AN ACT TEMPORARILY PROVIDING FOR THE USE OF CERTAIN ROAD AND SNOW REMOVAL EQUIPMENT BY THE COMMONWEALTH AND THE VARIOUS SUBDIVISIONS THEREOF.

Chap. 474

Whereas, Owing in part to conditions arising out of the present existing state of war, many of the ways of the commonwealth are falling into serious disrepair and the purpose of this act is in part to make immediately available for use by the commonwealth and its various political subdivisions machinery and apparatus adapted to road construction and repair and not now available for such use, therefore this act is hereby declared to be an emergency law, necessary for the immediate preservation of the public safety and convenience.

Emergency preamble.

Be it enacted, etc., as follows:

SECTION 1. The county commissioners of any county, or any municipal board, department or officer, having possession and control of any vehicle, machinery or equipment adapted to the construction, maintenance, alteration or repair of public ways, or to the removal of snow therefrom, may,