

in lasting recognition of his gallant and illustrious service in the war for American independence.

Approved April 8, 1935.

AN ACT RELATIVE TO EMPLOYMENT OF COUNSEL BY BOARDS OF ASSESSORS IN CERTAIN CASES.

Chap. 149

Be it enacted, etc., as follows:

Chapter forty-one of the General Laws is hereby amended by inserting after section twenty-six, as appearing in the Tercentenary Edition, the following new section: — *Section 26A.* The assessors, or selectmen acting as such, may employ counsel at the expense of the city or town to defend them in all proceedings under chapter fifty-eight A; provided, that if such city or town maintains a city solicitor or town counsel the assessors, or selectmen acting as such, shall not employ other counsel for such defense but shall use such solicitor or counsel therefor, whose expenses incurred in such defense shall be paid from his general appropriation.

G. L. (Ter. Ed.), 41, new section 26A, added.
Towns, employment of counsel by.

The foregoing restriction on the right of the assessors, or selectmen acting as such, to employ counsel for such purpose shall not apply in case the town has made an appropriation covering the employment of counsel therefor.

Approved April 8, 1935.

AN ACT RELATIVE TO THE DISCLOSURE OF CERTAIN TAX RETURNS.

Chap. 150

Be it enacted, etc., as follows:

Section seventy-one A of chapter sixty-three of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by inserting after the word "proceedings" in the first and second lines the words: — before the board of tax appeals or, — so as to read as follows: — *Section 71A.* Returns required by this chapter shall, except in proceedings before the board of tax appeals or to collect the taxes or enforce the penalties provided herein, be open only to the inspection of the commissioner, his deputies, clerks and assistants, and such other officers of the commonwealth as may have occasion to inspect them for the purpose of assessing or collecting taxes. *Approved April 8, 1935.*

G. L. (Ter. Ed.), 63, § 71A, amended.

Inspection of corporation tax returns.

AN ACT TO AUTHORIZE THE CITY OF BOSTON TO INCUR LIABILITIES AND MAKE EXPENDITURES IN ANTICIPATION OF APPROPRIATIONS.

Chap. 151

Be it enacted, etc., as follows:

SECTION 1. The city of Boston may incur liabilities and make expenditures under section six of chapter two hundred and sixty-six of the acts of eighteen hundred and eighty-five, as amended by section one of chapter three hundred and twenty of the acts of eighteen hundred and