

department and the soldiers relief department, as may be approved by the board established in clause nine of section eight of chapter forty-four of the General Laws, from the proceeds of loans which said city is hereby authorized to make for said purposes, with the approval of said board.

SECTION 3. Expenditures may be made and liabilities may be incurred by said city 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 eighty-nine, in anticipation of appropriations therefor in the current year, to an amount not exceeding for each department one half the entire amount appropriated for the department during the preceding year, any provision of said section six, as so amended, to the contrary notwithstanding.

SECTION 4. This act shall take effect upon its passage.  
*Approved May 10, 1934.*

*Chap. 202* AN ACT REQUIRING GAS AND ELECTRIC COMPANIES AND COMPANIES ENGAGED IN THE TRANSMISSION OF INTELLIGENCE BY ELECTRICITY TO MAKE ADDITIONAL ANNUAL RETURNS TO THE DEPARTMENT OF PUBLIC UTILITIES AND TO FILE COPIES THEREOF IN EACH CITY AND TOWN IN WHICH THEY OPERATE.

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

SECTION 1. Chapter one hundred and sixty-four of the General Laws is hereby amended by inserting after section eighty-four, as appearing in the Tercentenary Edition, the following new section:—*Section 84A.* Gas and electric companies and manufacturing companies and persons engaged in the manufacture and sale or distribution and sale of gas or electricity shall file with the department, with their annual returns required under section eighty-three, a condensed return of their business and financial condition, in such form and with such detail as the department requires, signed and sworn to by the president or vice president and treasurer or assistant treasurer, setting forth the amount of receipts and expenditures and the amount of each of the principal items of operating expenses, amounts accrued for interest and other carrying charges for capital, taxes, amounts accrued for depreciation and amounts reserved or available for payment of dividends, and at the same time file with the clerk of each city and town in which they operate a copy of such condensed return which shall be kept in the clerk's office and shall be open to public inspection during office hours. The provisions of section eighty-four relative to returns under section eighty-three shall apply to returns and copies thereof required to be filed under this section.

SECTION 2. Chapter one hundred and sixty-six of the General Laws is hereby amended by inserting after section twelve, as so appearing, the following new section:—

G. L. (Ter. Ed.), 164, new section 84A, added.

Additional returns of gas and electric companies.

G. L. (Ter. Ed.), 166, new section 12A, added.

*Section 12A.* Every company subject to the requirements of section eleven shall file with the department, with its annual return required under said section, a condensed return of its business and financial condition, in such form and with such detail as the department requires, signed and sworn to by the treasurer and by the chief accounting officer of such company, setting forth the amount of receipts and expenditures and the amount of each of the principal items of operating expenses, amounts accrued for interest and other carrying charges for capital, taxes, amounts accrued for depreciation and amounts reserved or available for payment of dividends, and at the same time file with the clerk of each city and town in which it operates a copy of such condensed return which shall be kept in the clerk's office and shall be open to public inspection during office hours. If in any year the annual report to the stockholders of such a company sets forth the items specified in this section, such report, duly signed and sworn to as above prescribed, may be filed with the clerk of each such city and town in place of the return herein provided for. The provisions of section twelve relative to returns under section eleven shall apply to returns and copies thereof required to be filed under this section.

Additional returns of telephone, etc., companies.

*Approved May 10, 1934.*

---

AN ACT RELATIVE TO SUSPENSION OF PAYMENTS TO CO-OPERATIVE BANKS ON ACCOUNT OF LOANS.

*Chap. 203*

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

SECTION 1. Section thirty-four of chapter one hundred and seventy of the General Laws, as appearing in chapter one hundred and forty-four of the acts of nineteen hundred and thirty-three, is hereby amended by striking out, in the thirty-sixth and thirty-seventh lines, the words "a period longer than two years" and inserting in place thereof the words: — periods longer than two years at any one time, — and by adding at the end thereof the following new paragraph: — No action under this or the following section shall affect the rights of the holder, other than the corporation granting the accommodation, of any mortgage recorded prior to June first, nineteen hundred and thirty-three, unless the written assent of such holder shall be obtained, nor shall any such action affect the rights of an original borrower whose note is dated prior to said date, unless his written assent shall be obtained, — so as to read as follows: — *Section 34.* For the accommodation of any owner of shares pledged for a real estate loan who is actually engaged in the military or naval service of the United States, or who is the wife or a dependent member of the family of a person so engaged, or for the accommodation of any owner of shares so pledged who is otherwise temporarily unable to make payments to such a corporation on account of his loan because of unemployment or other emergency, the directors may cause to

G. L. (Ter. Ed.), 170. § 34, etc., amended.

Suspension of payments.