

*Chap.*198 AN ACT RELATIVE TO THE EXEMPTION FROM LOCAL TAXATION OF INSTITUTIONS FOR THE TREATMENT OF MENTAL DISORDERS.

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

G. L. (Ter. Ed.), 59, § 5, amended.

SECTION 1. Subsection (c) of clause Third of section five of chapter fifty-nine of the General Laws, as appearing in the Tercentenary Edition thereof, is hereby amended by striking out, in the third and fourth lines of said subsection, the words "or for the treatment of mental or nervous diseases" and inserting in place thereof the following: —, or principally for the treatment of mental diseases or mental disorders, — so that said subsection will read as follows: —

Property used for care of persons suffering from mental disorders not exempt from taxation in certain cases.

(c) Real or personal property of such an institution or corporation, occupied or used wholly or partly as or for an insane asylum, insane hospital, or institution for the insane, or principally for the treatment of mental diseases or mental disorders, shall not be exempt unless at least one fourth of all property so occupied or used, wholly or partly, on the basis of valuation thereof, and one fourth of the income of all trust and other funds and property held for the benefit of such asylum, hospital or institution and not actually occupied or used by it for such purposes, is used and expended entirely for the treatment, board, lodging or other direct benefit of indigent insane persons, or indigent persons in need of treatment for mental diseases, as resident patients, without any charge therefor to such persons either directly or indirectly, except that such a benevolent or charitable institution or corporation conducting an insane asylum, insane hospital or institution for the insane to which persons adjudged insane by due process of law may be committed shall be exempt from taxation on personal property and buildings so occupied or used, but shall be subject to taxation on the fair cash value of the land owned by it and used for the purposes of such asylum, hospital or institution.

Effective date.

SECTION 2. This act shall take effect as of April first, nineteen hundred and thirty-two.

*Approved May 16, 1933.*

*Chap.*199 AN ACT RELATIVE TO THE ASSIGNMENT OF QUARTERS IN THE STATE HOUSE FOR THE USE OF THE VETERANS OF INDIAN WARS.

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

G. L. (Ter. Ed.), 8, § 17, etc., amended.

SECTION 1. Section seventeen of chapter eight of the General Laws, as most recently amended by section one of chapter one hundred and eighty-eight of the acts of nineteen hundred and thirty-two, is hereby further amended by striking out, in the seventh line, the word "and" and inserting a comma, and by inserting after the word "States" in