

AN ACT RELATIVE TO INTEREST ON DELINQUENT INCOME TAXES AND TO THE SERVICE OF WARRANTS FOR THE COLLECTION OF SUCH TAXES.

Chap.152

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

Chapter sixty-two of the General Laws, as most recently amended in section forty-one by chapter one hundred and eighty-six of the acts of nineteen hundred and twenty-five, is hereby further amended by striking out said section forty-one and inserting in place thereof the following: — *Section 41.* If a tax assessed under this chapter remains unpaid when due, interest at the rate of six per cent per annum from the due date shall be added to and become part of the tax. The commissioner shall have for the collection of taxes assessed under this chapter all the remedies provided by chapter sixty for the collection of taxes on personal estate by collectors of taxes of towns, except that any warrant for the collection of a tax assessed under this chapter may be issued to any sheriff, deputy sheriff or constable and he shall have authority to proceed thereunder anywhere within the commonwealth. Such officer shall collect such tax and interest upon the same at the rate of six per cent per annum from the time when such tax became due and may collect and receive for his fees the sum which an officer would be entitled by law to receive upon an execution for a like amount. Any action of contract brought to recover any such tax shall be brought in the name of the commonwealth.

G. L. 62, § 41, etc., amended.

Interest on overdue income taxes.

Remedies for collection.

Officers to collect, etc.

Officers' fees.

Actions in name of commonwealth.

*Approved April 11, 1932.*

AN ACT RELATIVE TO THE OBSERVANCE EACH YEAR OF THE ANNIVERSARY OF THE BATTLE OF BUNKER HILL.

Chap.153

*Whereas,* The deferred operation of this act would, in part, defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Emergency preamble.

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

Chapter six of the General Laws is hereby amended by inserting after section twelve B, inserted by chapter fourteen of the acts of the current year, the following new section: — *Section 12C.* The governor shall annually issue a proclamation calling for a proper observance of June seventeenth, the anniversary of the battle of Bunker Hill, in commemoration of the early events of the American revolution.

G. L. 6, new section after § 12B.

Annual observance of battle of Bunker Hill.

*Approved April 13, 1932.*