

AN ACT RELATIVE TO THE APPROVAL OF ACCOUNTS FOR THE MAINTENANCE OF THE STATE LIBRARY. *Chap.185*

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

Section thirty-six of chapter six of the General Laws, as amended by chapter fifteen of the acts of nineteen hundred and twenty-two, is hereby further amended by adding at the end thereof the following new sentence:— All accounts for the maintenance of the state library shall be approved by the trustees thereof or by such person as may be designated for the purpose in a vote of said trustees who shall, nevertheless, remain responsible for such approval, — so as to read as follows: — *Section 36.* The trustees of the state library may expend such sums annually as the general court may appropriate for permanent assistants and clerks, for books, maps, papers, periodicals and other material for the library and for binding the same and for incidental expenses including binding their report. All accounts for the maintenance of the state library shall be approved by the trustees thereof or by such person as may be designated for the purpose in a vote of said trustees who shall, nevertheless, remain responsible for such approval.

G. L. 6, § 36, etc., amended.

State library, expenditures, etc.

Approval of accounts.

*Approved March 28, 1925.*

AN ACT RELATIVE TO THE COLLECTION OF INCOME TAXES. *Chap.186*

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

Chapter sixty-two of the General Laws, as amended in section forty-one by section three of chapter two hundred and eighty-seven of the acts of nineteen hundred and twenty-three, 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 after the expiration of fourteen days from the date 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. The officer to whom a warrant for the collection of such a tax is given shall collect said 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 March 28, 1925.*