

AN ACT TO PERMIT THE EMPLOYMENT OF GIRLS IN CERTAIN TELEPHONE EXCHANGES UNTIL ELEVEN O'CLOCK IN THE EVENING. Chap.294

Be it enacted, etc., as follows:

Section nine of chapter eight hundred and thirty-one of the acts of the year nineteen hundred and thirteen is hereby amended by adding at the end thereof the words:— *provided, however*, that girls under the age of twenty-one years may be employed as operators in regular service telephone exchanges until, but not after, the hour of eleven o'clock in the evening, — so as to read as follows:— *Section 9.* No boy under the age of eighteen years and no girl under the age of twenty-one years shall be employed or permitted to work in, about or in connection with any establishment or occupation named in section one for more than six days in any one week, nor more than fifty-four hours in any one week, nor more than ten hours in any one day, nor before the hour of five o'clock in the morning, nor after the hour of ten o'clock in the evening, nor in the manufacture of textile goods after the hour of six o'clock in the evening: *provided, however*, that girls under the age of twenty-one years may be employed as operators in regular service telephone exchanges until, but not after, the hour of eleven o'clock in the evening.

Approved May 24, 1917.

1913, 831, § 9, amended.

Employment of minors in certain establishments.

Proviso.

AN ACT RELATIVE TO THE FISCAL YEAR UPON WHICH A RETURN OF INCOME FOR TAXATION MAY BE BASED. Chap.295

Be it enacted, etc., as follows:

Section seven of chapter two hundred and sixty-nine of the General Acts of the year nineteen hundred and sixteen is hereby amended by inserting after the word "act", in the fifth line, the words:— Persons who customarily estimate their income and expenditure on the basis of an established fiscal year instead of on that of the calendar year, may, with the approval of the tax commissioner and subject to such rules and regulations as he may establish, return their income taxable under this act on the basis of such fiscal year in lieu of that of the calendar year, — so as to read as follows:— *Section 7.* Persons who customarily estimate their income and expenditure on a basis other than that of actual cash receipts and disbursements may, with the ap-

1916, 269 (G), § 7, amended.

Return of income for taxation may be based upon fiscal year, etc.

proval of the tax commissioner, compute upon a similar basis their income taxable under this act. Persons who customarily estimate their income and expenditure on the basis of an established fiscal year instead of on that of the calendar year, may, with the approval of the tax commissioner and subject to such rules and regulations as he may establish, return their income taxable under this act on the basis of such fiscal year in lieu of that of the calendar year. In determining the gains or losses realized from the sale of capital assets, the value on January first, nineteen hundred and sixteen, of such property owned on that date shall be the basis of determination, and in case property is acquired after January first, nineteen hundred and sixteen, the value on the date that it is acquired shall be the basis of determination.

Approved May 24, 1917.

Chap. 296 AN ACT RELATIVE TO SALES OF REAL ESTATE FOR DISTRIBUTION.

Be it enacted, etc., as follows:

R. L. 146, § 18,
etc., amended.

Probate court
may license
administrator,
executor, etc.,
to sell real
estate for dis-
tribution.

SECTION 1. Section eighteen of chapter one hundred and forty-six of the Revised Laws, as amended by chapter two hundred and seventeen of the acts of the year nineteen hundred and four, by chapter seventy-three of the acts of the year nineteen hundred and six, and by chapter two hundred and thirty-six of the acts of the year nineteen hundred and seven, is hereby further amended by striking out the said section and inserting in place thereof the following: — *Section 18.* The probate court may, upon petition of an administrator, administrator with the will annexed, or executor, unless the will otherwise provides, filed within one year after the date of the giving of the executor's or administrator's bond, or if an administrator de bonis non shall be appointed within one year after the date of the original appointment of the executor or administrator, then within six months after the date of the giving of a bond by such administrator de bonis non, with the consent of all parties interested or after notice, license him to sell the whole or any part of the real property or any undivided interest therein belonging to the estate of the deceased, in such manner and upon such notice as the court orders, for the purpose of distribution; and the net proceeds of such sale, after deducting the expenses thereof and such amount as may be required for the payment of debts, legacies and