

sections five (b) and five (c), deduct such excess from their taxable interest and dividends, after deducting the aforesaid interest deduction. personal property.
Approved July 5, 1919.

AN ACT TO ESTABLISH THE SALARIES OF SHERIFFS IN Chap. 287
 CERTAIN COUNTIES.

Be it enacted, etc., as follows:

SECTION 1. The salaries of sheriffs of the several counties, unless otherwise provided herein, shall be adjusted by the officer paying the salary on the basis of population, according to the following schedule: — Salaries of sheriffs in certain counties established.

Counties under 40,000 population,	\$2,000
Counties of 40,000 but not exceeding 45,000,	2,100
Counties of 45,000 but not exceeding 50,000,	2,200
Counties of 50,000 but not exceeding 55,000,	2,300
Counties of 55,000 but not exceeding 60,000,	2,400
Counties of 60,000 but not exceeding 65,000,	2,500
Counties of 65,000 but not exceeding 70,000,	2,600
Counties of 70,000 but not exceeding 75,000,	2,700
Counties of 75,000 but not exceeding 80,000,	2,800
Counties of 80,000 but not exceeding 85,000,	2,900
Counties of 85,000 but not exceeding 90,000,	3,000
Counties of 90,000 but not exceeding 95,000,	3,100
Counties of 95,000 but not exceeding 100,000,	3,200
Counties of 100,000 but not exceeding 125,000,	3,300
Counties of 125,000 but not exceeding 150,000,	3,400
Counties of 150,000 but not exceeding 175,000,	3,500
Counties of 175,000 but not exceeding 200,000,	3,600
Counties of 200,000 but not exceeding 250,000,	3,700
Counties of 250,000 but not exceeding 300,000,	3,800
Counties of 300,000 but not exceeding 340,000,	3,900
Counties of 340,000 but not exceeding 400,000,	4,000
Counties of 400,000 but not exceeding 475,000,	4,100
Counties having a population of 475,000 and over, \$4,200 plus \$100 additional for each 75,000 population above 475,000.	

SECTION 2. Said salaries shall be adjusted by the officer paying the salary on the basis of the census returns of the latest state census in the year nineteen hundred and fifteen in accordance with the provisions of section one of this act, and the salaries when so adjusted shall be paid as of June first in the current year; and thereafter the said salaries shall be readjusted by such officer in the year succeeding each state and national census, in accordance with the classification set forth in section one, and the salary so readjusted shall be allowed from the first day of January in the year of adjustment. Salaries to be adjusted on basis of census returns, etc.

Salaries to be in full compensation for all services rendered, etc.

SECTION 3. Salaries paid to sheriffs in the counties affected by the provisions of this act shall be in full compensation for all services rendered both as sheriff and as master and keeper of the jail or house of correction. In cases where the sheriff shall elect not to act as master and keeper of the jail or house of correction, a sum of one thousand dollars per annum shall be deducted from the salary as adjusted or readjusted under the provisions of this act, and that amount shall be allowed toward the salary of the person appointed to act as master and keeper of the house of correction or jail.

Certain sheriffs entitled to rent, heat, light, etc.

SECTION 4. Sheriffs who also act as master and keeper of the jail or house of correction shall be entitled to rent, heat and light, and such subsistence as they may desire out of the regular subsistence rations purchased for prisoners, and the said allowance shall not be deducted from their salary. Sheriffs shall also be entitled to actual travelling expenses incurred when on official business of the county.

Act not to apply to certain counties.

SECTION 5. This act shall not apply to the counties of Suffolk, Dukes County and Nantucket.

Act, how construed.

SECTION 6. The provisions of this act shall not be construed to reduce the salary of any present incumbent.

Approved July 5, 1919.

Chap. 288 AN ACT TO PROVIDE FOR THE TRAVELLING EXPENSES OF THE JUSTICES OF THE SUPREME JUDICIAL AND SUPERIOR COURTS.

Be it enacted, etc., as follows:

Travelling expenses of justices of the supreme judicial and superior courts.

SECTION 1. In addition to the sum of five hundred dollars now allowed by law, the justices of the supreme judicial and superior courts shall be paid from the treasury of the commonwealth, upon the certificate of their respective chief justices, the amount of the expenses incurred by them in the discharge of their duties, to the extent that the said expenses exceed the said sum of five hundred dollars.

Expenses of retired justices of the superior court, while holding court.

SECTION 2. Retired justices of the superior court shall receive their expenses actually incurred while holding court in places where they do not reside upon the certificate of the chief justice of the court.

Time of taking effect.
Proviso.

SECTION 3. This act shall take effect as of the first day of July of the current year, provided that the necessary appropriation is made at the current session of the general court.

Approved July 5, 1919.