

Chap. 756. AN ACT PROVIDING THAT THE TERMS OF OFFICE OF THE ELECTED MEMBERS OF THE HOUSING AUTHORITY OF THE TOWN OF SAUGUS SHALL BE FOUR YEARS.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding any provision of section twenty-six L of chapter one hundred and twenty-one of the General Laws to the contrary, at the town election in the town of Saugus next following the acceptance of this act, four members of the housing authority of said town shall be elected, and, upon their qualification, the terms of office of the incumbent elected members shall terminate. Of the members elected at said election the two receiving the highest number of votes shall serve for four years and the two receiving the next highest number of votes shall serve for two years. Thereafter, as the term of any elected member of said housing authority expires, his successor shall, notwithstanding any provision of said section twenty-six L to the contrary, be elected at the town election for the term of four years.

SECTION 2. This act shall take effect upon its acceptance by the town of Saugus.

Approved November 28, 1967.

Chap. 757. AN ACT MAKING PERMANENT THE EXCISE ON RETAIL SALES AND UPON THE STORAGE, USE OR OTHER CONSUMPTION OF CERTAIN TANGIBLE PROPERTY.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide for the unbroken continuation of certain taxes and excises necessary for expenditures of the commonwealth, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. The General Laws are hereby amended by inserting after chapter 64G the following chapter: —

CHAPTER 64H.

TAX ON RETAIL SALES OF CERTAIN TANGIBLE PERSONAL PROPERTY.

Section 1. When used in this chapter the following words shall, unless the context indicates otherwise, have the following meanings: —

(1) "Business", any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

(2) "Commission", the state tax commission in the department of corporations and taxation.

(3) "Commissioner", the commissioner of corporations and taxation in the department of corporations and taxation.

(4) "Engaged in business", commencing, conducting or continuing in business, as well as liquidating a business when the liquidator thereof holds himself out to the public as conducting such a business.

(5) "Engaged in business in the commonwealth", selling tangible personal property at retail in the commonwealth, or any activity in connection therewith. The term shall include but shall not be limited