

one of the officers of the institution to be assistant deputy. The said assistant shall perform such duties as may be assigned by the warden or superintendent, as the case may be, and in the absence of the deputy warden or deputy superintendent shall perform the duties of that officer. The officer so designated as assistant deputy may be allowed, out of the annual appropriation for the institution, such compensation in addition to his regular annual salary as the prison commissioners may approve.

SECTION 2. This act shall take effect upon its passage.

Approved April 27, 1910.

AN ACT TO AUTHORIZE THE PURCHASE OF A HISTORY OF Chap.455
THE MINUTE MEN OF 1861.

Be it enacted, etc., as follows:

SECTION 1. The secretary of the commonwealth is hereby authorized to purchase, with the approval of the governor and council, at a price to be fixed by the governor and council, five hundred copies of a history of the Minute Men of '61, being a history of the Massachusetts soldiers who served in the civil war in the third, fourth, fifth, sixth and eighth regiments, the first battery of artillery, and the third battalion of rifles: *provided*, that the said history is prepared with the sanction of the veteran association composed of former members of the said military organizations, contains a roster of the said organizations corrected to the date of publication, and is in other respects historically correct and valuable. The said history shall be in one volume and the purchase price shall not exceed two dollars a volume. The books purchased under authority hereof shall be distributed in the manner provided by section two of chapter four hundred and thirteen of the acts of the year eighteen hundred and ninety-three.

Purchase of a history of the Minute Men of '61.

Proviso.

SECTION 2. This act shall take effect upon its passage.

Approved April 27, 1910.

AN ACT RELATIVE TO THE DISTRIBUTION OF THE CORPORATE FRANCHISE TAX OF DOMESTIC BUSINESS CORPORATIONS. Chap.456

Be it enacted, etc., as follows:

SECTION 1. The tax assessed upon domestic business corporations under the provisions of Part III of chapter

Distribution of corporate franchise tax, etc.

Distribution
of corporate
franchise
tax, etc.

four hundred and ninety of the acts of the year nineteen hundred and nine shall be distributed, credited and paid to cities and towns of the commonwealth or shall be retained by the commonwealth in the manner following: Such part of said tax paid by each of said domestic business corporations as is paid on account of shares of stock of said corporations owned by non-residents of Massachusetts shall be retained by the commonwealth. The remainder of said tax paid by each of said corporations shall be distributed, credited and paid to the city or town of the commonwealth where the business of the corporation is carried on, and if any such corporation maintains an office, store or factory in more than one city or town of the commonwealth this part of the tax paid by it shall be distributed, credited and paid to such cities and towns in proportion to the value of the tangible property of the corporation in each of such cities or towns on the first day of April, as determined from the returns or in any other manner: *provided*, that if any such corporation does not conduct its business in Massachusetts and does not own any tangible property in any city or town of the commonwealth, other than furniture and equipment reasonably necessary for the use of the clerk or other executive officers of such corporation, all of the tax paid by such corporation shall be retained by the commonwealth.

Proviso.

Repeal.

SECTION 2. All acts and parts of acts inconsistent herewith are hereby repealed.

When to take
effect, etc.

SECTION 3. This act shall take effect upon its passage, and shall also apply to the distribution of the corporate franchise taxes paid by domestic business corporations for the year nineteen hundred and ten.

Approved April 27, 1910.

Chap. 457

AN ACT RELATIVE TO INSPECTORS OF MILK.

Be it enacted, etc., as follows:

Certain
persons not
eligible to
appointment
as inspectors
of milk.

SECTION 1. No person whose business is, in whole or in part, the buying or selling of milk, or who is an officer, agent or employee of any person, partnership or corporation engaged in the sale of milk shall hereafter be appointed or reappointed an inspector of milk.

SECTION 2. This act shall take effect upon its passage.

Approved April 27, 1910.