

Employees to be considered state employees, etc.

SECTION 5. All employees of the institution shall be considered state employees, but shall not be subject to the civil service laws and regulations.

Present laws to continue in force, etc.

SECTION 6. All acts and parts of acts which apply to the present Massachusetts Agricultural College shall continue in force and apply to the Massachusetts Agricultural College hereby created so far as they are not inconsistent with this act.

SECTION 7. This act shall take effect upon its passage.

*Approved May 31, 1918.*

*Chap. 263* AN ACT RELATIVE TO THE SALARIES OF COUNTY TREASURERS.

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

Salaries of county treasurers established.

SECTION 1. The counties of the commonwealth, for the purpose of establishing the salaries of county treasurers, are hereby divided into nine classes, according to the following table, and the annual salaries of county treasurers, in full for all services performed by them, shall be paid by the respective counties, in monthly instalments, as therein specified. If the amount in any case exceeds an even hundred number of dollars by a sum less than fifty dollars, the excess shall be ignored; and if the excess is fifty dollars or more, a sum shall be added sufficient to make the excess an even hundred dollars: *provided*, that in no case shall the annual salary of a county treasurer be more than four thousand five hundred dollars.

Proviso.

Class A.

*Class A.* — In counties the average yearly receipts of which for the five years preceding the year nineteen hundred and seventeen amounted to seven hundred and fifty thousand dollars or more, the treasurers shall receive an annual salary of three thousand dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Suffolk, none.

County of Middlesex, three thousand nine hundred dollars.

County of Essex, three thousand eight hundred dollars.

Class B.

*Class B.* — In counties the average yearly receipts of which for the said five years amounted to between four hundred thousand dollars and seven hundred and fifty thousand dollars, the treasurers shall receive an annual salary of two thousand five hundred dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Bristol, three thousand dollars.

County of Worcester, two thousand nine hundred dollars.

*Class C.* — In counties the average yearly receipts of which for the said five years amounted to between two hundred and fifty thousand dollars and four hundred thousand dollars, the treasurers shall receive an annual salary of two thousand two hundred and fifty dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Norfolk, two thousand six hundred dollars.

County of Hampden, two thousand five hundred dollars.

*Class D.* — In counties the average yearly receipts of which for the said five years amounted to between two hundred thousand dollars and two hundred and fifty thousand dollars, the treasurers shall receive an annual salary of two thousand dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Plymouth, two thousand two hundred dollars.

*Class E.* — In counties the average yearly receipts of which for the said five years amounted to between one hundred and fifty thousand dollars and two hundred thousand dollars, the treasurers shall receive an annual salary of one thousand five hundred dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Berkshire, one thousand seven hundred dollars.

*Class F.* — In counties the average yearly receipts of which for the said five years amounted to between one hundred thousand dollars and one hundred and fifty thousand dollars, the treasurers shall receive an annual salary of one thousand two hundred and fifty dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Hampshire, one thousand four hundred dollars.

*Class G.* — In counties the average yearly receipts of which for the said five years amounted to between seventy-five thousand dollars and one hundred thousand dollars, the treasurers shall receive an annual salary of one thousand dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Franklin, one thousand one hundred dollars.

*Class H.* — In counties the average yearly receipts of which for the said five years amounted to between twenty-five thousand dollars and seventy-five thousand dollars, the treasurers shall receive an annual salary of eight hundred dollars, plus a sum equal to one mill for each dollar of said average yearly receipts, to wit: —

County of Barnstable, nine hundred dollars.

Class I.

*Class I.* — In counties the average yearly receipts of which for the said five years amounted to less than twenty-five thousand dollars, the treasurers shall receive an annual salary of three hundred dollars, to wit: —

County of Dukes County, three hundred dollars.

County of Nantucket, none.

Receipts, how computed.

SECTION 2. In computing the receipts for a given year the receipts of the counties from loans, whether permanent or temporary, shall not be included.

Readjustment of salaries.

SECTION 3. The salaries of county treasurers shall be readjusted by the officer paying the salary in January, nineteen hundred and twenty-two, and every five years thereafter, upon the basis of the average yearly receipts of the several counties for the five years preceding, according to the classification set forth in section one, and salaries so readjusted shall be allowed from the first day of January in the year of the readjustment.

Repeal.

SECTION 4. So much of chapter four hundred and fifty-one of the acts of nineteen hundred and four, as amended by chapter one hundred and seventy-nine of the acts of nineteen hundred and five, by chapter two hundred and ninety of the acts of nineteen hundred and six, and by chapter four hundred and twenty-three of the acts of nineteen hundred and thirteen, and of any other act as is inconsistent herewith, is hereby repealed.

Salaries to be allowed from January 1, 1918.

SECTION 5. Salaries fixed by the provisions of this act shall be allowed from the first day of January in the year nineteen hundred and eighteen, and in other respects this act shall take effect upon its passage.

*Approved May 31, 1918.*

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**Chap. 264** AN ACT RELATIVE TO THE FRANCHISE TAXATION OF TRUST COMPANIES.

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

1909, 490, Part III, § 43, etc., amended.

SECTION 1. Section forty-three of Part III of chapter four hundred and ninety of the acts of nineteen hundred and nine, as amended by section six of chapter one hundred and ninety-eight of the acts of nineteen hundred and fourteen and by chapter two hundred and twenty-two of the General Acts of the current year, is hereby further amended by adding at the end thereof the following: — ; and the total amount of the tax to be paid by a trust company in any