

further amended by adding at the end the following sentence: — This section shall be inapplicable in case of the installation or use of a receptacle temporarily holding oil and air and used for the purpose of lifting automobiles, but only if said receptacle is approved by the board as being of a type which conforms to recognized standards of engineering practice as such standards apply to receptacles designed for such purpose and as meeting the requirements of regulations referred to in section thirty-five which regulations are hereby made applicable to such receptacles for this purpose.

Automobile  
lifts excepted.

*Approved June 28, 1947.*

AN ACT AUTHORIZING THE MAKING OF HARBOR IMPROVEMENTS BY THE STATE DEPARTMENT OF PUBLIC WORKS IN THE TOWN OF MARSHFIELD.

*Chap. 621*

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

SECTION 1. Subject to the conditions herein imposed, the department of public works is hereby authorized and directed to dredge a channel in the harbor in the town of Marshfield to a depth of not less than six feet at mean low water, and to dredge a basin in said harbor to a depth of not less than eight feet at mean low water, and to repair the jetties in Marshfield harbor. No work shall be begun until the town of Marshfield has assumed liability, in the manner provided by section twenty-nine of chapter ninety-one of the General Laws, for all damages that may be incurred hereunder, nor until there has been paid into the state treasury by the county of Plymouth the sum of five thousand dollars and by said town of Marshfield the sum of ten thousand dollars, which, together with such sum, not exceeding ten thousand dollars, as may hereafter be appropriated by the commonwealth, shall constitute a fund for the improvements herein authorized; provided, that the total cost of such improvement shall not exceed twenty-five thousand dollars; and provided, further, that if any of the aforesaid sum remains after the completion of such improvements one fifth of such remainder shall be repaid to said county and two fifths thereof shall be repaid to said town.

SECTION 2. For the purpose of meeting the payments required to be made by the county of Plymouth under this act, the treasurer of said county, with the approval of the county commissioners, may borrow from time to time, on the credit of the county, such sums as may be necessary, not exceeding, in the aggregate, five thousand dollars, and may issue bonds or notes of the county therefor, which shall bear on their face the words, Plymouth County-Marshfield Harbor Dredging Loan Act of 1947. Each authorized issue shall constitute a separate loan, and such loans shall be payable in not more than five years from their dates. Such bonds or notes shall be signed by the treasurer of the county and countersigned by a majority of the county commissioners. The county may sell the said securities at public or private

sale upon such terms and conditions as the county commissioners may deem proper, but not for less than their par value. Indebtedness incurred under this act shall, except as herein provided, be subject to chapter thirty-five of the General Laws.

SECTION 3. The county treasurer, with the approval of the county commissioners, may issue temporary notes of the county, payable in not more than one year from their dates, in anticipation of the issue of serial bonds or notes under section two, but the time within which such serial bonds or notes shall become due and payable shall not, by reason of such temporary notes, be extended beyond the time fixed by said section. Any notes issued in anticipation of the serial bonds or notes shall be paid from the proceeds thereof.

SECTION 4. For the purpose of meeting the payments required to be made by the town of Marshfield under this act, said town may borrow from time to time such sums as may be necessary, not exceeding, in the aggregate, ten thousand dollars, and may issue notes therefor, which shall bear on their face the words, Town of Marshfield, Dredging Loan, Act of 1947. Each authorized issue shall constitute a separate loan, and such loans shall be paid within ten years from their dates. Indebtedness incurred by said town under this act shall be in excess of the statutory limit, but shall, except as herein provided, be subject to chapter forty-four of the General Laws.

SECTION 5. This act shall take full effect upon its acceptance during the current year by vote of the county commissioners of Plymouth county and by vote of the town of Marshfield in town meeting and the filing in the office of the said department of certified copies of said votes, but not otherwise.

*Approved June 28, 1947.*

*Chap. 622* AN ACT RELATIVE TO THE DEDUCTION FOR MOTOR VEHICLES AND TRAILERS IN DETERMINING THE CORPORATE FRANCHISE TAX AND THE EXCISE UPON MANUFACTURING AND BUSINESS CORPORATIONS.

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

G. L. (Ter. Ed.), 63, § 30, etc., amended.

Deductions.

SECTION 1. Subdivision (a) of paragraph 3 of section 30 of chapter 63 of the General Laws, as amended by section 5 of chapter 24 of the acts of 1939, is hereby further amended by adding at the end the following sentence: — For purposes of the deduction of the value of motor vehicles and trailers under this subdivision, the value of such motor vehicles and trailers as determined in accordance with chapter sixty A shall be used.

G. L. (Ter. Ed.), 63, § 30, etc., further amended.

Deductions.

SECTION 2. Subdivision (a) of paragraph 4 of said section 30, as amended by section 6 of said chapter 24, is hereby further amended by adding at the end the following sentence: — For purposes of the deduction of the value of motor