

(Ter. ed.) c. 62, s. 61. Likewise, in 1955, it broadened the definition of income received by a resident from a nonresident trustee. Mass. Acts and Resolves, 1955, c. 592, s. 3; G. L. (Ter. ed.) c. 62, s. 11. No such amendments have been made in our statute and it is governed by the reasoning in *Commissioner of Corporations & Taxation v. Thayer*, 314 Mass. 375, *supra*, construing the then Massachusetts statute which was similar to our existing statute.

The plaintiff is subject to tax only on the amount received by her.

Remanded.

WHEELER, J., did not sit; the others concurred.

Merrimack,
No. 4563.

LOUIS C. WYMAN, *Attorney General*

v.

HUGO DEGREGORY.

Argued February 5, 1957.

Reargument ordered June 28, 1957.

[REDACTED]

Louis C. Wyman, Attorney General (by brief and orally), *pro se*.

James C. Cleveland (by brief and orally), for the defendant.

PER CURIAM. The decision in this case which presents the issue of the constitutionality of Laws 1955, c. 312, has been held in abeyance awaiting opinions and orders of the Supreme Court of the United States on kindred subjects which were announced June 17 and June 24, 1957.

Subsequent to arguments in this case that Court has decided *Sweezy v. New Hampshire*, 77 S. Ct. 1203, and *Watkins v. United States*, 77 S. Ct. 1173, both decided June 17, 1957, and has issued orders in No. 306 *Raley v. Ohio*, 77 S. Ct. 1391, and No. 206 Miscellaneous, *Morgan v. Ohio*, 77 S. Ct. 1403, both dated June 24, 1957. Since the disposition of this case may be affected by these decisions and orders it is necessary in fairness to the parties that the case should be set for reargument. Accordingly, the case will be assigned for reargument by separate order of this court at a time therein indicated.

So ordered.