

SECTION 4. Nothing in this act shall be construed to relieve the last person who was the treasurer or assistant treasurer, or, in their absence or incapacity, who was any other principal officer, of each of the corporations named in this act, from the obligation to make a tax return as of April first following the date of dissolution as required by chapter sixty-three of the General Laws. The tax liability of each of the corporations named in this act shall be determined in accordance with the existing laws of this commonwealth.

No relief from obligation to file tax return, etc.

SECTION 5. This act shall be operative as of March thirty-first in the current year.

When operative.

*Approved April 30, 1928.*

AN ACT AUTHORIZING CERTAIN MUNICIPAL OFFICERS TO PREVENT THE GRANTING OR ISSUING OF CERTAIN LICENSES AND PERMITS BY THE STATE FIRE MARSHAL.

*Chap. 274*

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

Section thirty of chapter one hundred and forty-eight of the General Laws is hereby amended by striking out, in the thirteenth line, the words "the permit or license shall be refused" and inserting in place thereof the words: — or upon the refusal to grant or issue the same by the officer or board designated for the purpose by the marshal under the following section, the license or permit shall in no event be granted or issued, — so as to read as follows: — *Section 30.* The marshal shall have within the metropolitan district the powers given by sections ten, thirteen, fourteen, twenty, twenty-one and twenty-two to license persons or premises, or to grant permits for, or to inspect or regulate, the keeping, storage, use, manufacture, sale, handling, transportation or other disposition of gunpowder, dynamite, nitroglycerine, camphine or any similar fluids or compounds, crude petroleum or any of its products, or any explosive or inflammable fluids or compounds, tablets, torpedoes, rockets, toy pistols, fireworks, firecrackers, or any other explosives, and the use of engines and furnaces as described in section one hundred and fifteen of chapter one hundred and forty; provided, that the city council of a city or the selectmen of a town may disapprove the granting of such a license or permit, and upon such disapproval or upon the refusal to grant or issue the same by the officer or board designated for the purpose by the marshal under the following section, the license or permit shall in no event be granted or issued. In Boston certificates of renewal of licenses as provided in section fourteen shall be filed annually for registration with the fire commissioner, accompanied by a fee of one dollar. *Approved April 30, 1928.*

G. L. 148, § 30, amended.

Powers of state fire marshal.

Proviso.