of such death or of such accrual has been given to the commissioner within five years of the date of such death or accrual. If notice is not given within such time, the commissioner's right to assess and collect any tax due shall continue until five years after the giving of such notice. Notice to the commissioner of the death of the decedent shall be conclusively presumed to have been given upon the date of filing of the inventory.

Section 2. This act shall apply to taxes unpaid on its effective date as well as to taxes assessed thereafter.

Approved July 24, 1969.

Chap. 562. An Act clarifying the amount of estate tax credit applicable to inheritance taxes due upon future interests.

Be it enacted, etc., as follows:

Chapter 65A of the General Laws is hereby amended by striking out section 3, as appearing in the Tercentenary Edition, and inserting in

place thereof the following section:—

Section 3. If after the payment of the tax under this chapter there shall become payable a tax under chapter sixty-five upon any future interest in any property owned by such decedent or subject to such tax as a part of or in connection with his estate, such part of the tax paid under this chapter as is attributable to such future interest shall be credited against the tax under said chapter sixty-five, but the amount so credited shall not in any event exceed the amount of the tax on such future interest.

Approved July 24, 1969.

Chap. 563. An Act relative to temporary and assistant treasurers and assistant clerks in districts and providing for the appointment of a temporary treasurer to terminate the affairs of the former pentucket welfare district.

Be it enacted, etc., as follows:

Section 1. Chapter 41 of the General Laws is hereby amended by striking out section 122, as most recently amended by section 13 of chapter 45 of the acts of 1967, and inserting in place thereof the follow-

ing section: —

Section 122. Unless otherwise provided by law, if the office of treasurer of a district is vacant, or if the treasurer is absent, or unable to perform his duties because of disability, the prudential committee, if any, otherwise the commissioners, may appoint a temporary treasurer to hold such office and exercise the powers and perform the duties thereof until another is duly elected or appointed and qualifies according to law or until the treasurer who was disabled or absent resumes his duties. Any such temporary treasurer shall be sworn to and give bond for the faithful performance of his duties in accordance with the provisions of law applicable to the treasurer whose position he fills, and if he fails so to do within ten days after his appointment, the prudential committee, if any, otherwise the commissioners, shall rescind the appointment and appoint another.

Section 2. Said chapter 41 is hereby amended by inserting after

section 123 the following section: —

Section 123A. In a district, the prudential committee, if any, otherwise the commissioners, may in writing appoint an assistant treasurer who may be an employee of the district, and an assistant clerk of the district. Such assistants shall be sworn to the faithful performance of their duties and a record shall be made of any such appointment and oath. They shall be citizens of the United States and residents of the commonwealth, and shall give bond annually for the faithful performance of their duties in a form approved, and in an amount determined by the commissioner of corporations and taxation. Unless a temporary treasurer or a temporary clerk has been appointed in accordance with law, the assistant treasurer or the assistant clerk, as the case may be, may, in the absence of the treasurer or clerk, as the case may be, perform the duties of such office and in the performance of such duties shall have the powers and be subject to the requirements and penalties applicable thereto.

Section 3. The selectmen of the towns comprising the former Pentucket Welfare District, established under the provisions of section forty-four of chapter one hundred and seventeen of the General Laws, shall appoint a suitable person as the treasurer of said district for the sole purpose of terminating the affairs of said district. Such termination shall be determined by the commissioner of public welfare. Said treasurer shall, pursuant to the authorization of the selectmen of said towns, distribute to each member town of said district its proportionate share of the funds on hand in the district treasury. Approved July 24, 1969.

THE COMMONWEALTH OF MASSACHUSETTS, EXECUTIVE DEPARTMENT, STATE HOUSE, Boston, July 24, 1969.

The Honorable John F. X. Davoren, Secretary of the Commonwealth, State House, Boston, Massachusetts.

Dear Mr. Secretary: — I, Francis W. Sargent, pursuant to the provisions of Article XLVIII of the Amendments to the Constitution, the Referendum II, Emergency Measures, hereby declare in my opinion the immediate preservation of the public convenience requires that the law being Chapter 563 of the Acts of 1969, entitled "An Act relative to temporary and assistant treasurers and assistant clerks in districts and providing for the appointment of a temporary treasurer to terminate the affairs of the former pentucket welfare district." and the enactment of which received my approval on July 24, 1969, should take effect forthwith.

I further declare that in my opinion said law is an emergency law and

the facts constituting the emergency are as follows:

Section 3 of this act authorizes the selectmen of the towns comprising the former Pentucket Welfare District to appoint a treasurer of said former district for the sole purpose of terminating the affairs of said district. The former treasurer of this district died before closing out the final accounts relative to the state takeover of the welfare system. Thus, in order to expedite the termination of the affairs of the former Pentucket Welfare District it is necessary that a treasurer for the district be appointed immediately.

Sincerely,

FRANCIS W. SARGENT,
Acting Governor of the Commonwealth.

OFFICE OF THE SECRETARY, BOSTON, July 25, 1969.

I, John F. X. Davoren, Secretary of the Commonwealth, hereby certify that the accompanying statement was filed in this office by His Excellency the Acting Governor of the Commonwealth of Massachusetts at ten o'clock and forty-eight minutes, A.M., on the above date, and in accordance with Article Forty-eight of the Amendments to the Constitution said chapter takes effect forthwith, being chapter five hundred and sixty-three of the acts of nineteen hundred and sixty-nine.

JOHN F. X. DAVOREN, Secretary of the Commonwealth.

Chap. 564. An Act extending the provisions of the condominium law to nonresidential buildings.

Be it enacted, etc., as follows:

Section 1 of chapter 183A of the General Laws is hereby amended by striking out the definition of "Building", as amended by chapter 868 of the acts of 1967, and inserting in place thereof the following definition:—

"Building", a structure designed or used for any purpose, private or public, and containing two or more units comprising part of the condominium.

Approved July 24, 1969.

Chap. 565. An Act authorizing the division of fisheries and game to undertake a program of management to provide sport fishing at cook pond in the city of fall river.

Be it enacted, etc., as follows:

The division of fisheries and game in the department of natural resources is hereby authorized to undertake a program of management to provide sport fishing at Cook pond in the city of Fall River.

Approved July 24, 1969.

Chap. 566. An Act designating the director of fisheries and game as a member of the water resources commission and providing for the appointment by the governor of an additional member of said commission.

Be it enacted, etc., as follows:

Section 1. Chapter 21 of the General Laws is hereby amended by striking out section 8, as appearing in the Tercentenary Edition, and

inserting in place thereof the following section: —

Section 8. The division of water resources shall be under the supervision and control of the water resources commission, hereinafter in this section and in sections nine to fifteen, inclusive, called the commission, which shall consist of the commissioner of agriculture, the commissioner of commerce and development, the metropolitan district commissioner, the commissioner of natural resources, the commissioner of public