

AN ACT RELATIVE TO THE RETIREMENT OF MICHAEL E. STEWART. *Chap.791*

Be it enacted, etc., as follows:

SECTION 1. Any provision of law to the contrary notwithstanding, the town of Scituate may reinstate Michael E. Stewart as chief of the police department of said town for the purpose of retirement only. Upon such reinstatement, the Plymouth county retirement board shall receive an application by said Michael E. Stewart for retirement in accordance with the provisions of section seven of chapter thirty-two of the General Laws, as amended; provided, however, that no such retirement shall be allowed except after the certification of the medical panel as required in said section.

SECTION 2. This act shall take effect upon its passage.

Approved August 29, 1949.

AN ACT EXTENDING THE INHERITANCE TAX LAW TO INTERESTS ARISING OR ACCRUING BY SURVIVORSHIP IN TENANCIES BY THE ENTIRETY. *Chap.792*

Be it enacted, etc., as follows:

SECTION 1. The first sentence of section 1 of chapter 65 of the General Laws, as amended by section 1 of chapter 605 of the acts of 1941, is hereby further amended by inserting after the word "ownership" in line 17 the words:—, or in any tenancy by the entirety, — by striking out, in line 18, the words "joint owner", — and by inserting after the word "ownership" in line 19 the words:— or tenancy by the entirety, — so as to read as follows:— All property within the jurisdiction of the commonwealth, corporeal or incorporeal, and any interest therein, belonging to inhabitants of the commonwealth, and all real estate or any interest therein and all tangible personal property within the commonwealth belonging to persons who are not inhabitants of the commonwealth except such an interest in such real estate as is represented by a mortgage or by a transferable certificate of participation or share of an association, partnership or trust, which shall pass by will, or by laws regulating intestate succession, or by deed, grant or gift, except in cases of a bona fide purchase for full consideration in money or money's worth, made in contemplation of the death of the grantor or donor or made or intended to take effect in possession or enjoyment after his death, and any beneficial interest therein which shall arise or accrue by survivorship in any form of joint ownership, or in any tenancy by the entirety in which the decedent contributed during his life any part of the property held in such joint ownership or tenancy by the entirety or of the purchase price thereof, to any person, absolutely or in trust, except (1) to or for the use of charitable, educational or religious societies or institutions which are organized under the laws of, or whose principal

G. L. (Ter. Ed.), 65, § 1, etc., amended.

Taxation of legacies and successions.

Exemptions.

objects are carried out within, the commonwealth or which are organized under the laws of, or whose principal objects are carried out within, some other state of the United States which exempts from similar taxation legacies and devises by its citizens to or for the use of such societies or institutions which are organized under the laws of, or whose principal objects are carried out within, the commonwealth, or (2) for or upon trust for any charitable purposes to be carried out within the commonwealth or within any other state of the United States which exempts from similar taxation legacies and devises by its citizens for charitable purposes to be carried out within this commonwealth, or (3) to or for the use of the commonwealth or any town therein for public purposes, shall be subject to a tax at the percentage rates fixed by the following table:

G. L. (Ter. Ed.), 65, § 1, etc., further amended.

Same subject.

SECTION 2. Said section 1 of said chapter 65 is hereby further amended by inserting immediately after the table contained therein the following paragraph:—

Provided, however, that in the case of any beneficial interest arising or accruing by survivorship of a husband or wife in a tenancy by the entirety in single family residential property occupied by such husband and wife as a domicile, there shall be allowed an exemption of such property to the extent of its value, and in multiple family residential property so occupied there shall be allowed an exemption of such property to the extent of twenty-five thousand dollars of its value.

Approved August 29, 1949.

Chap. 793 AN ACT AUTHORIZING MUNICIPALITIES, WATER SUPPLY, FIRE AND WATER DISTRICTS AND WATER COMPANIES TO RESTRAIN THE USE OF WATER DURING AN EMERGENCY.

Emergency preamble.

Whereas, The deferred operation of this act would tend to defeat its purpose which is to protect the public health, welfare and safety during any emergency, therefore it is declared to be an emergency law, necessary for the immediate preservation of the public health, welfare and safety.

Be it enacted, etc., as follows:

G. L. (Ter. Ed.), 40, new § 41A, added. Municipalities, etc., may restrain use of water during an emergency.

Chapter 40 of the General Laws is hereby amended by inserting after section 41 the following section:— *Section 41A.* A board of water commissioners or a board of public works with the duties of water commissioners of a municipality, water supply, fire and water district or water company having control of water supplies may, on behalf of their respective bodies politic or corporate, upon notification to the water takers, restrain the use of water on public and private premises by shutting off the water at the meter or at the curb cock or by other means as the case may be, during a drought, hurricane, conflagration or other disaster when in the opinion of the department of public health an emergency exists.

Approved August 29, 1949.