

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.