

amended by section nine of chapter seven hundred and twenty-nine of the acts of nineteen hundred and forty-one and by section one of this act shall apply to the taxes imposed by section ten A of chapter seven hundred and thirty-one of the acts of nineteen hundred and forty-five, as inserted by section five A of chapter five hundred and eighty-one of the acts of nineteen hundred and forty-six.

Approved June 7, 1948.

AN ACT RELATING TO THE REPORTING OF EXPLOSIONS TO THE STATE FIRE MARSHAL. *Chap. 504*

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to make possible the immediate investigation of the cause and circumstances of explosions, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public safety and convenience.

Emergency
preamble.

Be it enacted, etc., as follows:

Section 2 of chapter 148 of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by inserting after the word "fire" in lines 2, 5, 6 and 13, in each instance, the words: — or explosion, — and by inserting after the word "fires" in lines 9 and 16, in each instance, the words: — or explosions, — so as to read as follows: — *Section 2.* Heads of fire departments in cities, towns or fire districts shall investigate the cause and circumstances of every fire or explosion in their respective jurisdictions by which property has been destroyed or damaged, especially to ascertain whether it was caused by carelessness or design. They shall begin such investigation forthwith after such fire or explosion, and if it appears to the official making such investigation that the fire or explosion is of suspicious origin or is the result of a violation of law, or if he is unable to determine the cause, he shall immediately notify the marshal. All other fires or explosions by which a loss is sustained shall, within forty-eight hours, excluding Sundays and holidays, be reported in writing to the marshal. Reports required by this section shall be on forms furnished by the department, and shall contain a statement of all facts relating to the cause and origin of the fire or explosion that can be ascertained, the extent of damage thereof, the insurance upon the property damaged, and such other information as may be required. The marshal shall keep in his office a record of all fires or explosions occurring in the commonwealth, with the results of such investigations, and such records shall be open to public inspection.

G. L. (Ter.
Ed.), 148, § 2,
amended.

Reports of
explosions to
state fire
marshal.

Approved June 7, 1948.