

mutual principle, against loss or damage by fire, theatres, playhouses, concert and music halls, scenery, costumes and other theatrical property.

SECTION 2. Said corporation shall, except as herein otherwise provided, be subject to the provisions of all general laws relating to mutual fire insurance companies; and shall have and may exercise all the powers, rights and privileges, and shall be subject to all the duties, liabilities and restrictions set forth in the general laws applicable to mutual fire insurance companies.

To be subject to certain provisions of law, etc.

SECTION 3. Said corporation may issue policies whenever one hundred and fifty thousand dollars of insurance, in not less than thirty separate risks upon property located in the Commonwealth, has been subscribed for and entered upon its books.

When policies may issue.

SECTION 4. This act shall take effect upon its passage.

*Approved April 24, 1895.*

AN ACT RELATIVE TO TAXES ON COLLATERAL LEGACIES AND SUCCESSIONS.

*Chap.307*

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

SECTION 1. No bequest of a testator whose estate is subject to taxation under the provisions of chapter four hundred and twenty-five of the acts of the year eighteen hundred and ninety-one shall be subject to the provisions of said chapter unless the value of such bequest exceeds the sum of five hundred dollars, nor shall bequests to towns for any public purpose be subject to a tax under the provisions of said chapter.

Certain bequests not to be subject to a tax, etc.

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

*Approved April 25, 1895.*

AN ACT TO REPEAL CHAPTER ONE HUNDRED AND EIGHTY-FOUR OF THE ACTS OF THE YEAR EIGHTEEN HUNDRED AND NINETY-FOUR, RELATIVE TO POOR DEBTOR PROCEEDINGS BEFORE INFERIOR COURTS.

*Chap.308*

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

SECTION 1. Chapter one hundred and eighty-four of the acts of the year eighteen hundred and ninety-four, relative to poor debtor proceedings before inferior courts, is hereby repealed; but such repeal shall not affect any proceedings pending under said chapter.

1894, 184, repealed.

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

*Approved April 25, 1895.*