

the commissioner of corporations and taxation, or by any deputy, assistant, clerk or other employee of the commonwealth, or of any city or town therein, to any person of any information whatever contained in and set forth by any such return, except in proceedings to collect the tax, or by proper judicial order, shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment for a period not exceeding six months, or by both such fine and imprisonment. Said returns shall be preserved for two years, and thereafter until the commissioner of corporations and taxation orders them to be destroyed.

SECTION 12. The net income as defined and apportioned in this act shall, in the case of corporations subject to the provisions of sections thirty to fifty-two, inclusive, of chapter sixty-three of the General Laws, be ascertained from the returns made by such corporations under said sections, and no other returns for the purposes of this act shall be required of such corporations.

No returns under this act required of certain corporations.

SECTION 13. The commissioner of corporations and taxation shall have direction of the assessment of the taxes provided for by this act. He may procure such additional clerical and other assistants as may be necessary for the proper administration of this act, and may expend for the purposes of this act such amounts as the general court may appropriate.

Commissioner to have direction of assessment. Additional assistants, etc.

Approved May 27, 1921.

AN ACT AUTHORIZING THE DEPARTMENT OF PUBLIC WORKS TO CONSTRUCT RAILROAD TRACKS TO CONNECT THE PROPERTY OF THE COMMONWEALTH IN EAST BOSTON WITH EXISTING RAILROADS.

Chap. 494

Be it enacted, etc., as follows:

SECTION 1. The division of waterways and public lands of the department of public works is hereby authorized to construct such railroad tracks as are required to connect the property owned by the commonwealth at East Boston near Jeffries Point with any or all railroad tracks which are or may hereafter be operated in East Boston.

Construction of certain railroad tracks in East Boston.

SECTION 2. For the purpose of providing the necessary location for the tracks thus authorized, the division is hereby authorized to acquire a right of way by eminent domain under chapter seventy-nine of the General Laws, or by purchase or otherwise, not exceeding one hundred feet wide from the said property of the commonwealth and extending

For location right of way by eminent domain may be exercised, etc.

westerly across the right of way of the Boston, Revere Beach and Lynn Railroad Company near and northerly of Porter street and thence continuing westerly and northerly to a point or points where the tracks on said right of way can be connected with one or more existing railroad tracks.

Agreements
may be entered
into, etc.

SECTION 3. Said division is also authorized to co-operate and enter into agreements with the New York Central and Hudson River Railroad Company through its subsidiary company the Boston and Albany Railroad Company to such extent as may be necessary to secure the actions by said railroad company provided for by section six of chapter four hundred and sixty-eight of the acts of nineteen hundred to secure the approaches to the said property of the commonwealth taken for the "purpose of constructing thereon wharves and docks", and the said division is further authorized to enter into any agreement for the use and operation of the tracks to be constructed hereunder for the purpose of securing proper use of the same in transferring freight between said commonwealth property and all railroads operated in East Boston.

Department
of public
utilities to
approve man-
ner of making
certain track
connections,
etc.

SECTION 4. For the purpose of making such connections, tracks may be constructed, within the location acquired under the provisions of section two, across the tracks of the Boston, Revere Beach and Lynn Railroad Company in such manner as the department of public utilities may approve, and may be maintained at grade until such time as public safety and convenience require the separation of the grades of said tracks. When public safety and convenience or the development of the property owned by the commonwealth at East Boston require, said division shall cause said grades to be separated, but in such separation the grade of the Boston, Revere Beach and Lynn Railroad Company shall not be altered without its consent, nor shall said company be required to bear any portion of the expense of said separation or the maintenance thereof, nor shall said company be entitled to receive compensation or allowance for any damages it may claim to be caused to said railroad by such separation. Said division may make connections with the tracks of other railroads in such manner and in such location as may be agreed upon between said division and said other railroad companies, and in case of failure to so agree, the department of public utilities shall prescribe the location and manner of making such connections.

SECTION 5. No trains on said new tracks shall be operated at grade across the tracks of the Boston, Revere Beach and Lynn Railroad Company except between the hours of midnight and six o'clock in the morning, and said crossing shall be equipped with such interlocking apparatus or other safety devices as the department of public utilities may prescribe. The whole expense of installing and operating said devices shall be borne by the commonwealth.

Operation of certain trains at grade, time limit for, etc.

SECTION 6. For the purpose of acquiring said right of way and constructing railroad tracks thereon and on the present property of the commonwealth at East Boston, including all incidental expenses, said division is hereby authorized to expend such sums as may hereafter be appropriated for the purpose not exceeding two hundred thousand dollars, of which sum not more than one hundred thousand dollars shall be appropriated in the year nineteen hundred and twenty-one. Appropriations as authorized by this section shall be made from the Port of Boston Fund.

Expense to be paid from Port of Boston Fund, etc.

Approved May 27, 1921.

AN ACT RELATIVE TO THE ANALYSIS OF LIQUOR BY THE DEPARTMENT OF PUBLIC HEALTH. Chap. 495

Be it enacted, etc., as follows:

Chapter one hundred and thirty-eight of the General Laws is hereby amended by striking out section fifty-four and inserting in place thereof the following: — *Section 54.* The analyst or assistant analyst of the department of public health shall upon request make, free of charge, a chemical analysis of all liquors sent to it by the licensing board of any city, the selectmen of any town, or by police officers or other officers authorized by law to make seizures of liquors, if the department is satisfied that the analysis requested is to be used in connection with the enforcement of the laws of the commonwealth. The said department shall return to such licensing board, selectmen, police or other officers, as soon as may be, a certificate, signed by the analyst or assistant analyst making such chemical analysis, of the percentage of alcohol by weight at sixty degrees Fahrenheit which such samples of liquor contain. Such certificate shall be prima facie evidence of the composition and quality of the liquors to which it relates, and the court may take judicial notice of the signature of the analyst or the assistant analyst, and of the fact that he is such.

G. L. 138, § 54, amended.

Certification of analysis of liquor by department of public health for evidence.

Approved May 27, 1921.