

venient for public travel. Neither said way nor any part thereof shall thereby become a state highway, and the way shall be maintained and kept in repair by the towns in which it is located; but nothing in this act shall prevent the way from being maintained and kept in repair by the highway commission under the provisions of chapter five hundred and twenty-five of the acts of the year nineteen hundred and ten. If in the judgment of the commission it is advisable to construct a state highway over any part or the whole of the said road, the commission is empowered so to do by means of the appropriation hereby authorized. This act shall not be construed as prohibiting the laying out or constructing of said way, or any part thereof, as a state highway under the laws applicable thereto whenever said commission shall deem that course expedient.

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

*Approved May 29, 1912.*

*Chap.678* AN ACT RELATIVE TO THE TAXATION OF LEGACIES AND SUCCESSIONS.

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

1907, 563, § 1,  
etc., amended.

SECTION 1. Section one of chapter five hundred and sixty-three of the acts of the year nineteen hundred and seven, codified as section one of Part IV of chapter four hundred and ninety of the acts of the year nineteen hundred and nine, as amended by section one of chapter two hundred and sixty-eight and section one of chapter five hundred and twenty-seven of the acts of the year nineteen hundred and nine, is hereby further amended by striking out said section and inserting in place thereof the following:—

Taxation of  
legacies and  
successions,  
etc.

*Section 1.* 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 within the commonwealth, or any interest therein, belonging to persons who are not inhabitants of the commonwealth, which shall pass by will, or by the 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 or intended to take effect in possession or enjoyment after the death of the grantor, to any person, absolutely or in trust, except to or for the use of charitable, educational or religious societies or institutions, the property of which is by the laws of this commonwealth

exempt from taxation, or for or upon trust for any charitable purposes, to be carried out within this commonwealth, or to or for the use of a city or town within this commonwealth for public purposes, or to or for the use of (class A) the husband, wife, lineal ancestor, lineal descendant, adopted child, the lineal descendant of any adopted child, the adoptive parent or lineal ancestor of an adoptive parent, the wife or widow of a son, or the husband of a daughter, of a decedent, or to or for the use of (class B) the brother, sister, nephew or niece of a decedent, shall be subject to a tax of five per cent of its value for the use of the commonwealth, if its value does not exceed fifty thousand dollars, to a tax of six per cent if its value exceeds fifty thousand and does not exceed two hundred and fifty thousand dollars, to a tax of seven per cent if its value exceeds two hundred and fifty thousand and does not exceed one million dollars, and to a tax of eight per cent if its value exceeds one million dollars; and such property which shall so pass to or for the use of a member of class A shall be subject to a tax of one per cent of its value for the use of the commonwealth if such value does not exceed fifty thousand dollars, to a tax of two per cent if its value exceeds fifty thousand and does not exceed two hundred and fifty thousand dollars, to a tax of three per cent if its value exceeds two hundred and fifty thousand and does not exceed one million dollars, and to a tax of four per cent if its value exceeds one million dollars; and such property which shall so pass to or for the use of a member of class B shall be subject to a tax of two per cent of its value for the use of the commonwealth if such value does not exceed ten thousand dollars, to a tax of three per cent if its value exceeds ten thousand and does not exceed twenty-five thousand dollars, to a tax of five per cent if its value exceeds twenty-five thousand and does not exceed fifty thousand dollars, to a tax of six per cent if its value exceeds fifty thousand and does not exceed two hundred and fifty thousand dollars, to a tax of seven per cent if its value exceeds two hundred and fifty thousand and does not exceed one million dollars, and to a tax of eight per cent if its value exceeds one million dollars; and administrators, executors and trustees, and any grantees under such conveyance made during the grantor's life, shall be liable for such taxes, with interest, until the same have been paid; but no bequest, devise or distributive share of an estate which shall so pass to or for the use of a husband, wife, father, mother, child, adopted child, adoptive

Taxation of  
legacies and  
successions, etc.

father or adoptive mother of the deceased, unless its value exceeds ten thousand dollars, and no other bequest, devise or distributive share of an estate unless its value exceeds one thousand dollars, shall be subject to the provisions of this act; but no tax shall be exacted upon property so passing which shall reduce its value below the amount of the above exemptions. All taxes under this act shall be paid out of and chargeable to capital and not income, unless otherwise provided in a will or codicil, but nothing herein contained shall affect any right of the commonwealth to collect such tax or lien therefor.

1907, 563, § 2,  
etc., repealed.

SECTION 2. Section two of chapter five hundred and sixty-three of the acts of the year nineteen hundred and seven, codified as section two of Part IV of chapter four hundred and ninety of the acts of the year nineteen hundred and nine; so much of section three of chapter five hundred and sixty-three of the acts of the year nineteen hundred and seven, codified as section three of Part IV of chapter four hundred and ninety of the acts of the year nineteen hundred and nine and amended by chapter five hundred and two of the acts of the year nineteen hundred and eleven, as applies to property of a non-resident decedent; section fifteen of chapter five hundred and sixty-three of the acts of the year nineteen hundred and seven, codified as section fifteen of Part IV of chapter four hundred and ninety of the acts of the year nineteen hundred and nine; and section sixteen of chapter five hundred and sixty-three of the acts of the year nineteen hundred and seven, codified as section sixteen of Part IV of chapter four hundred and ninety of the acts of the year nineteen hundred and nine, as amended by section seven of chapter five hundred and twenty-seven of the acts of the year nineteen hundred and nine, are hereby repealed in so far as they relate or apply to the estates of persons dying subsequent to the passage hereof or to property belonging to persons so dying, or to property passing by deed, grant or gift taking effect in possession or enjoyment subsequent to the passage hereof, or to property passing by the exercise of or failure or neglect to exercise a power of appointment subsequent to the passage hereof; but in all other respects shall continue in full force and effect.

Application of  
certain pro-  
visions of law.

SECTION 3. The provisions of section one of this act shall apply to the estates of all persons dying subsequent to the passage hereof, and to all property passing by deed, grant or gift except in cases of a bona fide purchase for full

consideration in money or money's worth, made or intended to take effect in possession or enjoyment after the death of the grantor or donor, if such death occurs subsequent to the passage hereof; and to all property passing by the exercise of or failure or neglect to exercise a power of appointment, whenever created, unless such exercise or failure or neglect to exercise such power of appointment over such property so passing has already been taxed under the provisions of a prior statute and the said tax paid or guaranteed or secured as provided by law; and the estates of persons dying prior to the passage hereof, and all property passing by deed, grant or gift taking effect in possession or enjoyment prior to the passage hereof, and all property passing by the exercise of or failure or neglect to exercise a power of appointment prior to the passage hereof, shall remain subject to the laws in force prior to the passage hereof.

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

*Approved May 29, 1912.*

AN ACT TO PROVIDE FOR THE CONSTRUCTION OF AN ASYLUM  
AT THE GRAFTON COLONY TO SUPERSEDE THE WORCESTER  
STATE ASYLUM AT WORCESTER. *Chap. 679*

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

SECTION 1. The trustees of the Worcester state asylum at Worcester are hereby authorized to expend a sum not exceeding four hundred thousand dollars in the construction upon land now owned by the commonwealth and situated at the Grafton colony of suitable buildings to accommodate four hundred patients now cared for at said Worcester state asylum. The said trustees shall have power to make all contracts and to employ all agents necessary to carry into effect the powers herein conferred, but no contract for the construction of said buildings shall be made until the plans therefor have been approved by the governor and council.

Construction of an asylum at the Grafton colony.

SECTION 2. The said buildings shall be completed and ready for occupation not later than January first, nineteen hundred and fifteen; and upon the completion and equipment thereof, the trustees shall cause to be transferred from the said Worcester state asylum to the said buildings at the Grafton colony patients to the number of four hundred.

Transfer of patients from the Worcester state asylum.

SECTION 3. If at the time of the transfer from the Worcester state asylum of the four hundred patients author-

Further transfer to the Foxborough state hospital.