

and after its effective date. In order to assist the tax department in the prompt and complete collection of unpaid sales and use taxes, this act should take effect immediately.

Sincerely,

FRANCIS W. SARGENT,
Acting Governor of the Commonwealth.

OFFICE OF THE SECRETARY, BOSTON, July 25, 1969.

I, John F. X. Davoren, Secretary of the Commonwealth, hereby certify that the accompanying statement was filed in this office by His Excellency the Acting Governor of the Commonwealth of Massachusetts at ten o'clock and forty-seven minutes, A.M., on the above date, and in accordance with Article Forty-eight of the Amendments to the Constitution said chapter takes effect forthwith, being chapter five hundred and fifty-nine of the acts of nineteen hundred and sixty-nine.

JOHN F. X. DAVOREN,
Secretary of the Commonwealth.

Chap. 560. AN ACT AUTHORIZING THE USE OF A STANDARD DEDUCTION IN COMPUTING INHERITANCE TAXES.

Be it enacted, etc., as follows:

The first paragraph of section 27 of chapter 65 of the General Laws, as most recently amended by section 1 of chapter 550 of the acts of 1967, is hereby further amended by inserting after the sixth sentence the following three sentences: — In lieu of allowing any itemized deductions on account of debts or expenses of administration or a credit for federal estate taxes, the commissioner shall allow a standard deduction for aggregate values of less than one hundred thousand dollars determined under a table of deductions issued by him and approved by the commission. Such standard deduction shall represent a reasonable amount for debts, expenses and taxes for each bracket of gross taxable property or the gross value of the probate estate up to one hundred thousand dollars. If an executor, administrator, trustee or any person liable to taxation under this chapter does not elect in writing within two hundred and ten days of the filing of his bond to itemize deductions on account of debts or expenses of administration and federal estate taxes, the standard deduction under said table of deductions shall be used to compute and assess the tax due under this chapter.

Approved July 24, 1969.

Chap. 561. AN ACT LIMITING THE TIME FOR THE ASSESSMENT AND COLLECTION OF INHERITANCE TAXES.

Be it enacted, etc., as follows:

SECTION 1. Chapter 65 of the General Laws is hereby amended by inserting after section 33 the following section: —

Section 33A. Taxes imposed by this chapter and by corresponding provisions of earlier laws shall be assessed and collected within ten years of the date of death of the decedent or, in the case of future interests, within ten years of the date that the right of possession or enjoyment of property accrues; provided, however, that written notice