

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

of such death or of such accrual has been given to the commissioner within five years of the date of such death or accrual. If notice is not given within such time, the commissioner's right to assess and collect any tax due shall continue until five years after the giving of such notice. Notice to the commissioner of the death of the decedent shall be conclusively presumed to have been given upon the date of filing of the inventory.

SECTION 2. This act shall apply to taxes unpaid on its effective date as well as to taxes assessed thereafter. *Approved July 24, 1969.*

Chap. 562. AN ACT CLARIFYING THE AMOUNT OF ESTATE TAX CREDIT APPLICABLE TO INHERITANCE TAXES DUE UPON FUTURE INTERESTS.

Be it enacted, etc., as follows:

Chapter 65A of the General Laws is hereby amended by striking out section 3, as appearing in the Tercentenary Edition, and inserting in place thereof the following section: —

Section 3. If after the payment of the tax under this chapter there shall become payable a tax under chapter sixty-five upon any future interest in any property owned by such decedent or subject to such tax as a part of or in connection with his estate, such part of the tax paid under this chapter as is attributable to such future interest shall be credited against the tax under said chapter sixty-five, but the amount so credited shall not in any event exceed the amount of the tax on such future interest. *Approved July 24, 1969.*

Chap. 563. AN ACT RELATIVE TO TEMPORARY AND ASSISTANT TREASURERS AND ASSISTANT CLERKS IN DISTRICTS AND PROVIDING FOR THE APPOINTMENT OF A TEMPORARY TREASURER TO TERMINATE THE AFFAIRS OF THE FORMER PENTUCKET WELFARE DISTRICT.

Be it enacted, etc., as follows:

SECTION 1. Chapter 41 of the General Laws is hereby amended by striking out section 122, as most recently amended by section 13 of chapter 45 of the acts of 1967, and inserting in place thereof the following section: —

Section 122. Unless otherwise provided by law, if the office of treasurer of a district is vacant, or if the treasurer is absent, or unable to perform his duties because of disability, the prudential committee, if any, otherwise the commissioners, may appoint a temporary treasurer to hold such office and exercise the powers and perform the duties thereof until another is duly elected or appointed and qualifies according to law or until the treasurer who was disabled or absent resumes his duties. Any such temporary treasurer shall be sworn to and give bond for the faithful performance of his duties in accordance with the provisions of law applicable to the treasurer whose position he fills, and if he fails so to do within ten days after his appointment, the prudential committee, if any, otherwise the commissioners, shall rescind the appointment and appoint another.

SECTION 2. Said chapter 41 is hereby amended by inserting after section 123 the following section: —