

# HOUSE . . . . No. 35

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Accompanying the eleventh recommendation of the Commissioner of Corporations and Taxation (House, No. 23). Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Seven.

### AN ACT EXTENDING THE APPLICATION OF THE INHERITANCE TAX LAW TO INTERESTS ARISING OR ACCRUING BY SURVIVORSHIP IN TENANCIES BY THE ENTIRETY.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 The first paragraph of section 1 of chapter 65 of  
2 the General Laws, as most recently amended by sec-  
3 tion 1 of chapter 605 of the acts of 1941, is hereby  
4 further amended by inserting after the word “owner-  
5 ship” in the seventeenth line the words: —, or in  
6 any tenancy by the entirety, other than an interest  
7 which shall arise or accrue by survivorship of a hus-  
8 band or wife in a tenancy by the entirety in property  
9 occupied by such husband and wife as a domicile  
10 and having a value not in excess of twenty thousand  
11 dollars, — by striking out, in the eighteenth line, the  
12 words “joint owner”, — and by inserting after the  
13 word “ownership” in the nineteenth line the words: —  
14 or tenancy by the entirety, — so as to read as fol-  
15 lows: — All property within the jurisdiction of the

16 commonwealth, corporeal or incorporeal, and any  
17 interest therein, belonging to inhabitants of the  
18 commonwealth, and all real estate or any interest  
19 therein and all tangible personal property within the  
20 commonwealth belonging to persons who are not  
21 inhabitants of the commonwealth except such an  
22 interest in such real estate as is represented by a  
23 mortgage or by a transferable certificate of participa-  
24 tion or share of an association, partnership or trust,  
25 which shall pass by will, or by laws regulating intes-  
26 tate succession, or by deed, grant or gift, except in  
27 cases of a bona fide purchase for full consideration  
28 in money or money's worth, made in contemplation  
29 of the death of the grantor or donor or made or in-  
30 tended to take effect in possssion or enjoyment after  
31 his death, and any beneficial interest therein which  
32 shall arise or accrue by survivorship in any form of  
33 joint ownership, or in any tenancy by the entirety,  
34 other than an interest which shall arise or accrue by  
35 survivorship of a husband or wife in a tenancy by  
36 the entirety in property occupied by such husband  
37 and wife as a domicile and having a value not in  
38 excess of twenty thousand dollars, in which the  
39 decedent contributed during his life any part of the  
40 property held in such joint ownership or tenancy by  
41 the entirety or of the purchase price thereof, to any  
42 person, absolutely or in trust, except (1) to or for the  
43 use of charitable, educational or religious societies  
44 or institutions which are organized under the laws of,  
45 or whose principal objects are carried out within, the  
46 commonwealth or which are organized under the laws  
47 of, or whose principal objects are carried out within,  
48 some other state of the United States which exempts  
49 from similar taxation legacies and devises by its

50 citizens to or for the use of such societies or institu-  
51 tions which are organized under the laws of, or whose  
52 principal objects are carried out within, the common-  
53 wealth, or (2) for or upon trust for any charitable  
54 purposes to be carried out within the commonwealth  
55 or within any other state of the United States which  
56 exempts from similar taxation legacies and devises  
57 by its citizens for charitable purposes to be carried  
58 out within this commonwealth, or (3) to or for the  
59 use of the commonwealth or any town therein for  
60 public purposes, shall be subject to a tax at the  
61 percentage rates fixed by the following table:

