

HOUSE No. 1467

By Mr. Mahan of Leominster, petition of Henry F. Long (Commissioner of Corporations and Taxation) for legislation to prevent evasion of inheritance taxes on real estate. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PREVENT EVASION OF INHERITANCE TAXES ON REAL ESTATE.

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

1 Section 9 of chapter 65 of the General Laws is
2 hereby amended by striking out the following words
3 in the first sentence thereof: — “or to real estate after
4 it has been conveyed by executors, administrators or
5 trustees under license or decree of the probate court, —
6 so that said section will read as follows: — *Section 9.*
7 Property of which a decedent dies seized or possessed,
8 subject to taxes as aforesaid, in whatever form of in-
9 vestment it may happen to be, and all property ac-
10 quired in substitution therefor, shall be charged with
11 a lien for all taxes and interest thereon which are or
12 may become due on such property; but said lien shall
13 not attach to any personal property after the same
14 has been sold or disposed of for value by the executors,
15 administrators, or trustees, or to real estate which,

16 during the life of the grantor, is conveyed by recorded
17 or registered deed and transferred in possession and
18 enjoyment by him to the grantee, in contemplation of
19 death. The lien charged by this chapter upon any
20 real estate or separate parcel thereof may be dis-
21 charged by the payment of all taxes due and to become
22 due upon said real estate or separate parcel, or by any
23 order or decree of the probate court discharging said
24 lien and securing the payment to the commonwealth
25 of the tax due or to become due by bond or deposit as
26 hereinafter provided, or by transferring such lien to
27 other real estate owned by the owner or owners of said
28 real estate or separate parcel thereof.