

HOUSE No. 359

By Mr. Campbell of Medford (by request), petition of Henry F. Long (Commissioner of Corporations and Taxation) for legislation to further extend temporary surtaxes on certain subjects of existing taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER EXTENDING TEMPORARY SURTAXES ON CERTAIN SUBJECTS OF EXISTING TAXATION.

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 1. There is hereby imposed, in addition
2 to the taxes levied under the provisions of chapter
3 sixty-two of the General Laws, and all acts in amend-
4 ment thereof and in addition thereto, and taxes levied
5 under the provisions of sections thirty to sixty, in-
6 clusive, of chapter sixty-three of the General Laws,
7 and all acts in amendment thereof and in addition
8 thereto, an additional tax equal to ten per cent of the
9 taxes assessed under the provisions of said sections,
10 acts and chapters in or on account of each of the calen-
11 dar years nineteen hundred and forty-nine and nine-
12 teen hundred and fifty, and all provisions of law rela-
13 tive to the assessment, payment, collection and abate-
14 ment of the said taxes shall apply to the taxes imposed
15 by this section.

1 SECTION 2. All property subject to a legacy and
2 succession tax under the provisions of chapter sixty-
3 five of the General Laws, and of any further amend-
4 ments thereof or additions thereto, shall be subject to
5 an additional tax of ten per cent of all taxes imposed
6 by said provisions with respect to property or interests
7 therein passing or accruing upon the death of persons
8 who died during the period beginning January first,
9 nineteen hundred and forty-nine, and ending Decem-
10 ber thirty-first, nineteen hundred and fifty. All pro-
11 visions of law relative to the determination, certifica-
12 tion, payment, collection and abatement of such
13 legacy and succession taxes shall apply to the addi-
14 tional tax imposed by this section.

1 SECTION 3. Surtaxes imposed hereby shall be in
2 addition to surtaxes imposed by sections nine and
3 nine A of chapter seven hundred and twenty-nine of
4 the acts of nineteen hundred and forty-one. In the
5 computation of surtaxes imposed hereby, the amount
6 of surtaxes imposed by said sections shall be excluded.

1 SECTION 4. All taxes provided by this act shall be
2 retained by the commonwealth.