

SENATE No. 66

To accompany the petition of William E. Nolen that exemptions under the inheritance tax law be extended to include legacies bequeathed for the saying, singing, performance or celebration of religious rites, rituals, services or ceremonies. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty.

AN ACT EXTENDING THE EXEMPTIONS UNDER THE INHERITANCE TAX LAW TO INCLUDE LEGACIES BEQUEATHED FOR THE SAYING, SINGING, PERFORMANCE OR CELEBRATION OF RELIGIOUS RITES, RITUALS, SERVICES OR CEREMONIES.

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 sentence of section 1 of chapter 65 of the
2 General Laws, as amended by section 1 of chapter 605
3 of the acts of 1941, and as amended by section 1 of
4 chapter 792 of the acts of 1949, is hereby further
5 amended by inserting after the word "or" at the end
6 of clause (1) the words: — for the saying, singing, per-
7 formance or celebration of religious rites, rituals,
8 services or ceremonies, whether to be conducted within
9 or without the commonwealth, — so as to read as
10 follows: — *Section 1.* All property within the juris-
11 diction of the commonwealth, corporeal or incor-
12 poreal, and any interest therein, belonging to inhabi-

13 tants of the commonwealth, and all real estate or any
14 interest therein and all tangible personal property
15 within the commonwealth belonging to persons who
16 are not inhabitants of the commonwealth except such
17 an interest in such real estate as is represented by a
18 mortgage or by a transferable certificate of partici-
19 pation or share of an association, partnership or trust,
20 which shall pass by will, or by laws regulating intes-
21 tate succession, or by deed, grant or gift, except in
22 cases of a bona fide purchase for full consideration in
23 money or money's worth, made in contemplation of
24 the death of the grantor or donor or made or intended
25 to take effect in possession or enjoyment after his
26 death, and any beneficial interest therein which shall
27 arise or accrue by survivorship in any form of joint
28 ownership, or in any tenancy by the entirety in which
29 the decedent contributed during his life any part of
30 the property held in such joint ownership or tenancy
31 by the entirety or of the purchase price thereof, to
32 any person, absolutely or in trust, except (1) to or
33 for the use of charitable, educational or religious so-
34 cieties or institutions which are organized under the
35 laws of, or whose principal objects are carried out
36 within, the commonwealth or which are organized
37 under the laws of, or whose principal objects are car-
38 ried out within, some other state of the United States
39 which exempts from similar taxation legacies and de-
40 vises by its citizens to or for the use of such societies
41 or institutions which are organized under the laws of,
42 or whose principal objects are carried out within, the
43 commonwealth, or for the saying, singing, performance
44 or celebration of religious rites, rituals, services or
45 ceremonies whether to be conducted within or without
46 the commonwealth, or