

SENATE No. 536

To accompany the petition of Michael A. Flanagan for legislation relative to the time when payments of interest on bills for inheritance taxes shall commence. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Four.

AN ACT RELATIVE TO THE TIME WHEN PAYMENTS OF INTEREST ON BILLS FOR INHERITANCE TAXES SHALL COMMENCE.

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

- 1 Notwithstanding any other provision of law relative
- 2 to the assessment and collection of inheritance taxes,
- 3 no interest shall be assessed or charged on any such
- 4 tax prior to the date when a tax bill therefor is mailed
- 5 from the division of inheritance taxes to the taxpayer.

MR. 338

REAR

THE COMPANIES ACT

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