

HOUSE No. 1969

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 27, 1937.

The committee on Ways and Means, to whom was referred the message from His Excellency the Governor submitting (under the provision of Section 3 of Article LXIII of the Amendments of the Constitution) a supplementary budget of recommendations for appropriations (House, No. 1946), report (in part) the accompanying bill (House, No. 1969).

For the committee,

PATRICK J. WELSH.

The Commonwealth of Massachusetts

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

An Act further providing for a Temporary Additional Tax upon Personal Incomes, Corporations, Successions and Legacies.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, therefore it is hereby de-
3 clared to be an emergency law, necessary for the
4 immediate preservation of the public convenience.

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, as appearing in the
4 Tercentenary Edition, and all acts in amendment
5 thereof and in addition thereto, taxes levied under
6 the provisions of section nine of chapter three hun-
7 dred and seven of the acts of nineteen hundred and
8 thirty-three, as amended, and taxes levied under the
9 provisions of sections thirty to sixty, inclusive, of
10 chapter sixty-three of the General Laws, as appear-
11 ing in the Tercentenary Edition, and all acts in amend-
12 ment thereof and in addition thereto, an additional
13 tax equal to ten per cent of the taxes imposed under
14 the provisions of said sections, acts and chapters, and
15 all provisions of law relative to the assessment, pay-
16 ment, collection and abatement of the said taxes shall
17 apply to the taxes imposed by this section; provided,

18 that no tax assessed under this section in or on ac-
19 count of the calendar year nineteen hundred and
20 thirty-seven shall bear interest prior to October first
21 of said year.

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, as appearing in the Ter-
4 centenary Edition, and of any further amendments
5 thereof or additions thereto, shall be subject to an
6 additional tax of ten per cent of all taxes imposed
7 by said provisions. All provisions of law relative to
8 the determination, certification, payment, collection
9 and abatement of such legacy and succession taxes
10 shall apply to the additional tax imposed by this
11 section.

1 SECTION 3. All the taxes provided by sections one
2 and two shall be retained by the commonwealth.

1 SECTION 4. A fiduciary shall be liable to pay a tax
2 under this act upon income received and distributed
3 by him prior to the effective date thereof only to the
4 extent that such fiduciary shall, after said effective
5 date, hold as such fiduciary funds of an estate or trust
6 due to the beneficiary to whom said income was dis-
7 tributed.

1 SECTION 5. Section one shall apply only to the
2 assessment of taxes in or on account of the calendar
3 year nineteen hundred and thirty-seven. Section two
4 shall apply only to property or interests therein pass-
5 ing or accruing upon the death of persons who die
6 in the calendar year nineteen hundred and thirty-
7 seven.

