

At the request of Mr. Porter of Agawam, so much of the recommendations of the Commissioner of Corporations and Taxation as relates to the lien upon real property on account of the tax on legacies and successions, was taken from the files of the preceding General Court. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE LIEN UPON REAL PROPERTY
ON ACCOUNT OF THE TAX ON LEGACIES AND SUCCESSIONS.

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 nine of chapter sixty-five of the General
2 Laws, as appearing in the Tercentenary Edition, is
3 hereby amended by inserting after the first sentence
4 the following new sentence:— The probate court
5 shall not grant a license or enter a decree for the con-
6 veyance of real estate by an executor, administrator
7 or trustee unless such court shall find that any legacy
8 or succession tax due or which may become due with
9 respect to such real estate has been paid or unless
10 payment thereof is secured as hereinafter provided
11 in this section.

