

By Mr. Gott of Arlington, petition of John Dane, Jr., for the issuance of certificates and copies and duplicates of certain documents filed with the Commissioner of Corporations and Taxation under the inheritance tax laws. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING FOR THE ISSUING OF CERTIFICATES, COPIES AND DUPLICATES THEREOF OF DOCUMENTS FILED WITH THE COMMISSIONER IN PURSUANCE OF PROVISIONS OF THE INHERITANCE TAX LAW.

*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. Chapter 65 of the General Laws is hereby  
2 amended by adding at the end thereof the following new  
3 section:—

4 *Section 37.* The commissioner is hereby authorized to  
5 issue certificates, duplicates and copies thereof, as hereinafter  
6 set forth, and to charge and collect fees as indicated therefor.  
7 All fees collected shall be paid into the state treasury.

8 (a) A certificate that real estate forming the whole or a  
9 part of an estate subject to the provisions of this chapter is  
10 free and clear of any lien chargeable under the said chapter  
11 against said real estate. Said certificate shall be entitled  
12 "Inheritance Tax Real Estate Certificate." The fee for said  
13 certificate or duplicate or copy thereof shall be three dollars  
14 each.

15 (b) A waiver certifying that no tax is due under this chapter  
16 as it pertains to an estate subject to the provisions thereof.  
17 Said certificate shall be entitled "Inheritance Tax Waiver."

18 The fee for said certificate or duplicate or copy thereof shall  
19 be one dollar each.

20 (c) A photostatic copy of the sheet showing the computa-  
21 tion of tax due under this chapter. The fee for each copy  
22 shall be three dollars.

23 (d) A certificate showing inheritance tax due under this  
24 chapter for federal estate tax purposes. The fee for each  
25 certificate shall be two dollars.

26 (e) A duplicate copy of a determination of value made under  
27 this chapter. The fee for each copy shall be two dollars.

28 (f) A duplicate copy of a tax bill issued showing tax due  
29 under the provisions of this chapter. The fee for each copy,  
30 one dollar.

1 SECTION 2. This act shall take effect as of July first, nine-  
2 teen hundred and fifty-seven.