

SENATE No. 325

To accompany the petition of Edwin T. McKnight that the estates of persons who have died in the military or naval service of the United States be exempt from the provisions of the law imposing inheritance and succession taxes. Taxation.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Nineteen.

AN ACT

To exempt the Estates of Soldiers and Sailors from
the Payment of an Inheritance Tax.

EMERGENCY PREAMBLE.

1 *Whereas*, Justice and public gratitude require
2 the immediate passage and operation of the fol-
3 lowing act, exempting from the payment of in-
4 heritance taxes the estates of persons dying in
5 the military or naval service of the United States,
6 or in consequence of injuries received therein.
7 Therefore, to avoid the deferred operation of the
8 same under the constitution and to facilitate the
9 settlement of estates and thereby preserve the
10 public convenience, the act is declared to be an
11 emergency 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. No inheritance or succession tax
2 shall be payable to the commonwealth on ac-
3 count of any interest passing to any of the per-
4 sons designated in class A of section one of chap-
5 ter two hundred and sixty-eight of the General
6 Acts of nineteen hundred and sixteen where the
7 decedent has deceased or shall hereafter decease
8 while in the military or naval service of the United
9 States in the course of the present war or in con-
10 sequence of injuries received during said war
11 while in said service.

1 SECTION 2. In case any inheritance or suc-
2 cession tax shall have been paid into the treasury
3 of the commonwealth which would not have been
4 payable under the provisions of section one had
5 the same been in force at the time of the death of
6 the decedent, the amount thereof shall be re-
7 mitted to his personal representative and by him
8 distributed to the person or persons in interest
9 to the extent that their several shares were dim-
10 inished by the payment of said tax.

1 SECTION 3. This act shall take effect upon its
2 passage.