

SENATE No. 449

Substituted by amendment by the Senate for the House report of the committee on Taxation, leave to withdraw, on the petition of Edwin T. McKnight (accompanied by bill, Senate, No. 325) 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.

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 Certain Inheritance Taxes.

EMERGENCY PREAMBLE.

1 *Whereas*, Justice and public gratitude require
2 the immediate passage and operation of the
3 following act, exempting from the payment of
4 certain inheritance taxes the estates of persons
5 dying in the military or naval service of the
6 United States, or in consequence of injuries
7 received therein. Therefore, to avoid the de-
8 ferred operation of the same under the constitu-
9 tion and to facilitate the settlement of estates
10 and thereby preserve the public convenience, the
11 act is declared to be an 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. One hundred thousand dollars or
2 an interest equal in value to one hundred thousand
3 dollars, passing to any of the persons named in
4 Class A of section one of chapter two hundred
5 and sixty-eight of the General Acts of nineteen
6 hundred and sixteen, shall be exempt from all
7 inheritance or succession taxes payable to the
8 commonwealth where the decedent has died or
9 shall hereafter die while in the military or naval
10 service of the United States in the course of the
11 present war, or in consequence of injuries received
12 or diseases contracted during said war while in
13 said service: *provided*, that the provisions of
14 this act shall not apply in the case of any decedent
15 dying after the date determined upon by federal
16 authority as the end of the present war.

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
6 of the decedent, the amount thereof shall be
7 remitted to his personal representative and by
8 him distributed to the person or persons in
9 interest to the extent that their several shares
10 were diminished by the payment of said tax.

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