

HOUSE No. 1706

House Bill No. 1614 as amended and passed by the House to be engrossed.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty.

AN ACT

Relative to the Taxation of Legacies and Successions.

1 *Whereas*, The deferred operation of this act would
2 deprive the commonwealth of a needed increase in rev-
3 enue to be secured hereunder, therefore, this act is de-
4 clared to be an emergency measure, necessary for the
5 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. Section one of chapter five hundred and
2 sixty-three of the acts of nineteen hundred and seven, as
3 amended by section one of chapter two hundred and
4 sixty-eight of the acts of nineteen hundred and nine,
5 codified as section one of Part IV of chapter four hun-
6 dred and ninety of the acts of nineteen hundred and nine,
7 and further amended by section one of chapter five
8 hundred and twenty-seven of the acts of nineteen hundred
9 and nine and by chapter six hundred and seventy-eight
10 of the acts of nineteen hundred and twelve and by chap-

11 ter four hundred and ninety-eight of the acts of nineteen
12 hundred and thirteen, by section one of chapter two
13 hundred and sixty-eight of the acts of nineteen hundred
14 and sixteen and by section one of chapter three hundred
15 and ninety-six of the acts of nineteen hundred and
16 twenty, and as affected by chapter four hundred and
17 ninety-eight of the acts of nineteen hundred and thirteen,
18 is hereby further amended by striking out the first para-
19 graph and substituting the following so as to read as
20 follows:—

21 *Section 1.* All property within the jurisdiction of the
22 commonwealth, corporeal or incorporeal, and any in-
23 terest therein, whether belonging to inhabitants of the
24 commonwealth or not, which shall pass by will, or by
25 the laws regulating intestate succession, or by deed,
26 grant or gift, except in cases of a *bona fide* purchase for
27 full consideration in money or money's worth, made in
28 contemplation of the death of the grantor or donor, or
29 made or intended to take effect in possession or enjoy-
30 ment after the death of the grantor or donor, and any
31 beneficial interest therein which shall arise or accrue by
32 survivorship in any form of joint ownership in which
33 the decedent joint owner contributed during his life
34 any part of the property held in such joint ownership
35 or of the purchase price thereof, to any person, absolutely
36 or in trust, except to or for the use of charitable, edu-
37 cational or religious societies or institutions, the property
38 of which is by the laws of this commonwealth exempt
39 from taxation, or for or upon trust for any charitable
40 purposes to be carried out within this commonwealth,
41 or to or for the use of the commonwealth or any city or
42 town within the commonwealth for public purposes, shall
43 be subject to a tax.

1 SECTION 2. Any deed, grant or gift completed *inter*
2 *vivos*, except in cases of *bona fide* purchase for full consid-
3 eration in money or money's worth, made not more than
4 six months prior to the death of the grantor or donor,
5 shall, *prima facie*, be deemed to have been made in con-

6 templatation of the death of the grantor or donor. Not-
7 withstanding any provision of section one of this act,
8 no tax shall be payable thereunder on account of any
9 deed, grant or gift in contemplation of death made more
10 than two years prior to the death of the grantor or donor.
11 The taxes imposed by the provisions of this act upon
12 property or interests therein passing by deed, grant or
13 gift made in contemplation of death shall be payable by
14 the grantee or donee at the expiration of one year after
15 the death of the grantor or donor, but real estate so
16 passing shall not be subject to a lien for such tax.

HOUSE OF REPRESENTATIVES, May 5, 1920.

Passed to be engrossed.

Sent up for concurrence.

JAMES W. KIMBALL, *Clerk.*

