
Accompanying the twenty-second recommendation of the Department of Corporations and Taxation (House, No. 124). Taxation. Dec. 6, 1923.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Four.

An Act providing for United Estates in Connection with the Taxation of Legacies and Inheritances.

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 one of chapter sixty-five of the General
2 Laws, as amended by chapter three hundred and
3 forty-seven and section one of chapter four hun-
4 dred and three of the acts of nineteen hundred and
5 twenty-two, is hereby further amended by adding at
6 the end thereof the following:—All property or in-
7 terests therein which shall pass from a decedent to
8 the same beneficiary by any of the methods specified
9 above or which shall accrue to such beneficiary on
10 account of the death of such decedent shall be
11 united and treated as one estate for the purpose of
12 the determination of the tax hereunder,—so that
13 the last paragraph will read as follows:—Provided,
14 however, that no property or interest therein,
15 which shall pass or accrue to or for the use of a
16 person in Class A, except a grandchild of the de-
17 ceased, unless its value exceeds ten thousand dol-
18 lars, and no other property or interest therein, un-

19 less its value exceeds one thousand dollars, shall
20 be subject to the tax imposed by this chapter, and
21 no tax shall be exacted upon any property or in-
22 terest so passing or accruing which shall reduce the
23 value of such property or interest below said
24 amounts. All property or interests therein which
25 shall pass to the same beneficiary by any of the
26 methods hereinbefore specified or which shall ac-
27 crue to such beneficiary on account of the death of
28 a decedent shall be combined and treated as a single
29 interest for the purposes of this chapter.