

SENATE No. 31

To accompany the petition of the Proprietors of Rural Cemetery, Worcester, by William T. Forbes, that legacies and devices to cemetery corporations without capital stock for the erection or maintenance of chapels be exempted from inheritance taxes. Taxation.

The Commonwealth of Massachusetts

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

An Act to exempt Legacies to Cemetery Corporations without Capital Stock from Inheritance Taxes and to Refund Taxes paid.

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 sixty-five
2 of the General Laws is amended by inserting after
3 the word "purposes," in the seventeenth line,
4 the words: — or to cemetery corporations having
5 no capital stock.

1 SECTION 2. This act shall apply to cases pend-
2 ing in court and the treasurer and receiver general
3 of the commonwealth shall pay back to the legal
4 representatives of any deceased person who have
5 paid such an inheritance tax since January first,
6 nineteen hundred and twenty-four without any,
7 further act or resolve making appropriation
8 therefor.

