

# SENATE . . . . . No. 311.

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[Mr. MILTON moves to amend the House Bill imposing a tax on collateral legacies and successions (House, No. 707) by the substitution of this bill.]

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## Commonwealth of Massachusetts

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In the Year One Thousand Eight Hundred and Ninety-four.

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### AN ACT

To amend an Act imposing a Tax on Collateral Legacies and Successions.

*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. Chapter four hundred and twenty-five of  
2 the acts of the year eighteen hundred and ninety-one is  
3 hereby amended by striking out sections one and two  
4 of said act and substituting therefor two new sections,  
5 as follows:—

6 *Section 1.* A tax shall be and hereby is imposed  
7 upon the transfer of any property, real or personal, of  
8 the value of five hundred dollars or over, or of any in-  
9 terest therein or income therefrom, in trust or otherwise,  
10 to persons or corporations not exempt by law from taxa-  
11 tion on real or personal property in the following cases:—

12 (1.) When the transfer is by will or by the intestate  
13 laws of this state from any person dying seized or pos-  
14 sessed of the property while a resident of the state.

15 (2.) When the transfer is by will or intestate law of  
16 property within the state, and the decedent was a non-  
17 resident of the state at the time of his death.

18 (3.) When the property transfer is of property made  
19 by a resident or by a non-resident, when such non-  
20 resident's property is within this state, by deed, grant,  
21 bargain, sale or gift made in contemplation of the death  
22 of the grantor, vendor or donor, or intended to take  
23 effect, in possession or enjoyment, at or after such death.  
24 Such tax shall also be imposed when any such person or  
25 corporation becomes beneficially entitled, in possession  
26 or expectancy, to any property or the income thereof by  
27 any such transfer, whether made before or after the pas-  
28 sage of this act. Such tax shall be at the rate of five  
29 per cent. upon the clear market value of such property,  
30 except as otherwise prescribed in the next section.

31 *Section 2.* When the property or any beneficial in-  
32 terest therein passes by any such transfer to or for the  
33 use of any father, mother, husband, wife, lineal descend-  
34 ant, brother, sister, wife or widow of a son or the hus-  
35 band of a daughter, or any child or children adopted as  
36 such in conformity with the laws of this state, the lineal  
37 descendant of any adopted child of the decedent, grantor,  
38 donor or vendor born in lawful wedlock, such trans-  
39 fer of property shall not be taxable under this act,  
40 unless it is personal property of the value of ten thou-  
41 sand dollars or more, in which case it shall be taxable  
42 under this act at the rate of one per cent. upon the  
43 clear market value of such property.

1 SECT. 2. This act shall take effect upon its passage.



