

HOUSE No. 1419.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, May 8, 1902.

The committee on Taxation, to whom was referred the petition (with accompanying bills, House, Nos. 892 and 893), of Charles A. Dean for legislation to impose a tax upon legacies and successions and transfers of property, and to provide for the equitable distribution of the proceeds of the same, report the accompanying resolve.

For the Committee,

CHARLES A. DEAN.

HOUSE OF REPRESENTATIVES, May 9, 1902.

The committee on Ways and Means, to whom was referred the resolve to authorize the committee to be appointed under chapter 335 of the Acts of the year 1902 to consider the subject of a direct inheritance and succession tax, report that the same ought to pass.

For the Committee,

JOHN E. O'NEILL.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Two.

RESOLVE

To authorize the Committee to be appointed under Chapter Three Hundred and Thirty-five of the Acts of the Year Nineteen Hundred and Two to consider the Subject of a Direct Inheritance and Succession Tax.

1 *Resolved*, That the committee to be appointed by the
2 governor under chapter three hundred and thirty-five of
3 the acts of the year nineteen hundred and two, to con-
4 sider the corporation laws and the taxation thereof, is
5 hereby authorized to consider the subject of a direct in-
6 heritance and succession tax and the revenue to be de-
7 rived therefrom, especially if any possible decrease of
8 revenue should follow from any recommendation made
9 under said chapter three hundred and thirty-five, and re-
10 port their findings at the time required in chapter three
11 hundred and thirty-five of the acts of the year nineteen
12 hundred and two.