

Bill accompanying the petition of Clarence C. Smith and another for legislation relative to liens on land in cases of non-payment of taxes on collateral legacies and successions. Taxation. January 18.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Five.

AN ACT

Relative to the Lien of the Commonwealth on Property for Payment of the Tax on Collateral Legacies and Successions in Case of Sales by Order of Court or under Power in Wills or Written Instruments.

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 four of chapter fifteen of the Revised
2 Laws is hereby amended by adding at the end the
3 following:—

4 Any property subject to said taxes and interest
5 which is sold under a power in a will or other
6 written instrument, or under the order or license
7 of a court of competent jurisdiction, shall not
8 thereafter be subject to any lien for payment of
9 said taxes and interest. But any and all proceeds
10 of any and all sales made as aforesaid shall be
11 held to be substituted in place of the property so
12 sold and shall be subject to the payment of said
13 taxes and interest as aforesaid, and the same may
14 be collected therefrom as provided by law.

