

To accompany the petition of the selectmen of the town of Rowley that a legacy for the use and benefit of the said town may be exempted from the provisions of the collateral legacy tax. Taxation.

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Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Five.

AN ACT

To exempt the Legacy under the Will of David E. Smith for the Use and Benefit of the Town of Rowley from a Collateral Legacy Tax.

*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. The legacy of ten thousand dol-  
2 lars given in trust by the second clause of the  
3 will of David E. Smith late of the town of Row-  
4 ley, deceased, for the benefit of the inhabitants of  
5 the town of Rowley and which has been expended  
6 in purchasing land and erecting thereon a build-  
7 ing for the use of said inhabitants as a town hall  
8 and public library, is hereby exempted from any  
9 tax under the provisions of chapter fifteen of the  
10 Revised Laws.

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

