

HOUSE No. 208.

Taken from the files of last year. Taxation. January 14.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Seven.

AN ACT

Relative to Certain Collateral Legacy and Succession
Taxes.

*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. No action or proceedings shall here-
2 after be brought or prosecuted to judgment to re-
3 cover any tax under the provisions of chapter four
4 hundred and twenty-five of the acts of the year
5 eighteen hundred and ninety-one and the acts in
6 amendment thereof and addition thereto in any case
7 where the tax has been due and payable for more
8 than six years and where no action to recover the
9 same has been brought within a period of six years
10 next after the same became due and payable.

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

