

HOUSE No. 1030.

Bill accompanying the petition of Louis M. Clark for legislation relative to the collection of collateral or inheritance taxes on devises or on distributive shares of estates in certain cases. Taxation. January 24.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Seven.

AN ACT

Relative to Taxes on Collateral Devises 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. No action shall hereafter be maintained
2 by or in behalf of the Commonwealth under chapter
3 four hundred and twenty-five of the acts of the year eigh-
4 teen hundred and ninety-one, as amended by chapter
5 three hundred and seven of the acts of the year eighteen
6 hundred and ninety-five, to collect a tax upon a devise
7 or upon a distributive share of the estate of a person who
8 deceased on or after the twenty-fifth day of April in the
9 year eighteen hundred and ninety-five, when such devise
10 or distributive share does not exceed in value five hun-
11 dred dollars.

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

