

HOUSE No. 1703.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, April 23, 1908.

The committee on Taxation, to whom was referred the petition (with accompanying bill, House, No. 763) of Melvin O. Adams and others for legislation relative to certain collateral and succession taxes, report the accompanying bill.

For the committee,

S. H. MILDGRAM.

HOUSE OF REPRESENTATIVES, June 3, 1908.

The committee on Ways and Means, to whom was recommended the Bill to authorize the abatement of certain taxes on legacies and successions (House, No. 1652), report that the same ought to pass, in a new draft herewith submitted.

For the committee,

WILLIAM M. DEAN.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Eight.

AN ACT

To authorize the Abatement of Certain Taxes on Legacies 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. Taxes imposed by chapter four hundred
2 and twenty-five of the acts of the year eighteen hundred
3 and ninety-one and the acts in amendment thereof and
4 in addition thereto, and by chapter fifteen of the Revised
5 Laws and the acts in amendment thereof and in addition
6 thereto, except chapter five hundred and sixty-three of
7 the acts of the year nineteen hundred and seven, which
8 are unpaid and uncollectible either from the person di-
9 rectly liable therefor or from the persons who have re-
10 ceived the property on which such unpaid taxes are based,
11 may be abated by the treasurer and receiver general, with
12 the approval of the attorney general, at any time after
13 the expiration of six years from the date when such taxes
14 become payable.

1 SECTION 2. The treasurer and receiver general shall
2 certify such abatement to the register of the probate court
3 having jurisdiction of the settlement of the estate of the
4 decedent.

1 SECTION 3. This act shall take effect upon its passage.