

By Messrs. Davoren of Milford and Newth of Swampscott, petition of Marion A. MacLeod, David H. Locke, other members of the General Court and another relative to the rights of adopted persons, their heirs and beneficiaries in the taxation of legacies and successions. Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Sixty-Seven.

AN ACT RELATIVE TO THE RIGHTS OF ADOPTED PERSONS, THEIR HEIRS AND BENEFICIARIES IN THE TAXATION OF 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. Section 1 of chapter 65 of the General Laws is  
2 hereby amended by striking out the table, as most recently  
3 amended by section 1 of chapter 415 of the acts of 1941, and  
4 inserting in place thereof the following table:—

RELATIONSHIP OF BENEFICIARY TO DECEASED.	RATE PER CENTUM OF TAX ON VALUE OF PROPERTY OR INTEREST.								
	On Value not over \$10,000.	On Excess above \$10,000, not over \$25,000.	On Excess above \$25,000, not over \$50,000.	On Excess above \$50,000, not over \$100,000.	On Excess above \$100,000, not over \$250,000.	On Excess above \$250,000, not over \$500,000.	On Excess above \$500,000, not over \$750,000.	On Excess above \$750,000, not over \$1,000,000.	On Excess above \$1,000,000.
CLASS A. Husband, wife, father, mother, child, grand- child . . . . .	1%	2%	3%	4%	5%	6%	7%	8%	9%
CLASS B. Lineal ancestor, except father or mother, lin- eal descendant, except child or grandchild; wife or widow of a son; husband of a daughter . . . . .	2%	3%	5%	6%	7%	8%	9%	10%	11%
CLASS C. Brother, sister, half brother, half sister, nephew, niece, step- child or step-parent .	4%	6%	8%	10%	11%	12%	13%	14%	15%
CLASS D. All others . . . . .	6%	8%	9%	10%	11%	12%	13%	14%	15%

1 SECTION 2. Section 1 of said chapter 65 is hereby further  
2 amended by adding the following paragraph:—

3 For the purposes of this section, a person adopted in accord-  
4 ance with chapter two hundred and ten, his adoptive ancestors  
5 and adoptive descendants, both lineal and collateral, shall  
6 stand in the same relationship to the deceased as if the person  
7 adopted had been born to his adoptive parent in lawful wed-  
8 lock.