

HOUSE No. 2824

By Mr. Weekes of Harwich (by request), petition of the Association of Massachusetts Assessors that provision be made for the collection of taxes from estates of persons relieved therefrom. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE COLLECTION OF TAXES FROM ESTATES OF PERSONS RELIEVED THEREFROM.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 59 of the General Laws is hereby amended by
- 2 inserting after section 5A the following section:—
- 3 *Section 5B.* In the event that a person is relieved of
- 4 taxation under any provision of Clause Forty-one of section
- 5 five upon his death his estate, to the extent that it exceeds his
- 6 debts, reasonable funeral and burial expenses and reasonable
- 7 expenses of administration, shall be chargeable with the
- 8 amount of taxes from which he is so relieved with interest at
- 9 the rate of six per cent per annum from the date of his death.
- 10 His estate shall be so chargeable notwithstanding the time
- 11 when such taxes were assessed; provided, however, that they
- 12 were assessed on or after January first, nineteen hundred and
- 13 sixty-seven.

