

HOUSE No. 265

Accompanying the fifteenth recommendation of the State Tax Commission (House, No. 250). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT MAKING TECHNICAL CHANGES IN CERTAIN TAX LAWS.

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. Paragraph (1) of subsection (b) of section 37
2 of chapter 58 of the General Laws, as appearing in chapter
3 620 of the acts of 1969, is hereby amended by inserting after
4 the word "to", in line 1, the word:—a.

1 SECTION 2. Subsection (b) of section 39 of said chapter 58,
2 as appearing in chapter 620 of the acts of 1969, is hereby
3 amended by striking out the last sentence and inserting in
4 place thereof the following sentence:—Whenever levy is
5 made without regard to the ten-day period provided in
6 section thirty-six, public notice of sale of the property seized
7 shall not be made within such ten-day period unless section
8 forty is applicable.

1 SECTION 3. Paragraph (3) of subsection (e) of section 39 of
2 said chapter 58, as appearing in chapter 620 of the acts of
3 1969, is hereby amended by striking out, in line 8, the word
4 "six" and inserting in place thereof the word:—eight.

1 SECTION 4. Paragraph (2) of subsection (b) of section 41
2 of said chapter 58, as appearing in chapter 620 of the acts of
3 1969, is hereby amended by striking out, in line 3, the word
4 "country" and inserting in place thereof the word:—county.

1 SECTION 5. Subsection (b) of section 43 of said chapter 58,
2 as appearing in chapter 620 of the acts of 1969, is hereby
3 amended by striking out, in line 2, the word "forty-one" and
4 inserting in place thereof the word:—forty-two.

1 SECTION 6. Section 46 of said chapter 58, as appearing in
2 chapter 620 of the acts of 1969, is hereby amended by striking
3 out, in line 1, the letter "(a)" and, in lines 5 and 6, the
4 commas and the words "if the interest of the commonwealth
5 in such property was a lien arising under the provisions of
6 this title."

1 SECTION 7. Subsection (c) of section 6 of chapter 64H of
2 the General Laws, as appearing in section 1 of chapter 657 of
3 the acts of 1967, is hereby amended by inserting after the
4 word "ninety", in line 5, a comma and the words:— or any
5 such sale of a boat or airplane.

1 SECTION 8. Section 1 of chapter 65 of the General Laws, as
2 most recently amended by chapter 600 of the acts of 1969, is
3 hereby further amended by striking out the second and third
4 paragraphs and inserting in place thereof the following para-
5 graphs:—

6 Provided, however, that in the case of any beneficial
7 interest arising or accruing by survivorship of a husband or
8 wife in a tenancy by the entirety or joint tenancy in single
9 family residential property occupied by such husband and
10 wife as a domicile, there shall be allowed an exemption of
11 such property to the extent of its value, and in multiple
12 family residential property so occupied there shall be allowed
13 an exemption of such property to the extent of twenty-five
14 thousand dollars of its value.

15 Provided, however, that no property or interest therein,
16 which shall pass or accrue to or for the use of a husband or
17 wife unless its value exceeds thirty thousand dollars or to or
18 for the use of any other person in Class A unless its value
19 exceeds fifteen thousand dollars, and no other property or
20 interest therein unless its value exceeds five thousand dollars
21 shall be subject to the tax imposed by this chapter, and no
22 tax shall be exacted upon any property or interest so passing

23 or accruing which shall reduce the value of such property or
24 interest below said amounts.

1 SECTION 9. Section eight of this act shall apply with respect
2 to property or interests therein passing or accruing upon the
3 deaths of persons who die on or after January first, nineteen
4 hundred and seventy.

