

SENATE No. 1441

By Mr. Olver, a petition (accompanied by bill, Senate, No. 1441) of John W. Olver, Jonathan L. Healy and other members of the General Court for legislation to provide for the payment of taxes on legacies and successions to counties. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-nine.

AN ACT PROVIDING FOR THE PAYMENT OF TAXES ON LEGACIES AND
SUCCESSIONS TO COUNTIES.

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 7 of chapter 65 of the General Laws is
2 hereby amended by striking out the first paragraph and in-
3 serting in place thereof the following paragraph: —

4 Taxes imposed by this chapter upon property or interests
5 therein, passing by will or by laws regulating succession,
6 shall be payable to the county treasurer of the county in
7 which the probate court having jurisdiction over the decedent
8 is located, by the executors, administrators or trustees with-
9 in nine months after the date of death of the decedent; except
10 that in all cases where there shall be an interest which is to
11 take effect in possession or come into actual enjoyment after
12 the expiration of one or more life estates or of a term of
13 years, the taxes thereon shall be payable by the executors,
14 administrators or trustees in office when such right of pos-
15 session accrues, or, if there is no such executor, administra-
16 tor or trustee, by the persons so entitled thereto, within six
17 months after the date when the right of possession accrues
18 to the persons so entitled.

1 SECTION 2. Section 31 of said chapter 65 is hereby amended
2 by striking out the second sentence and inserting in place
3 thereof the following sentence: —

4 After such determination the commissioner may collect

5 said taxes and interest by sale in the manner provided by
 6 chapter sixty for the collection of taxes by sale by a collector
 7 of taxes so far as applicable, or by levy under sections fifty-
 8 three to sixty-four of chapter sixty-two C, and shall remit
 9 said taxes and interest to the county treasurer as provided
 10 in section seven.