

HOUSE No. 618

By Mr. Sigourney of Nahant, petition of Andre R. Sigourney and Paul Murphy for legislation relative to the filing of inventories of estates of deceased persons under the inheritance tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE FILING OF INVENTORIES OF ESTATES OF DECEASED PERSONS, UNDER THE INHERITANCE TAX LAW.

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. The first paragraph of section 22 of chapter 65 of
2 the General Laws, as most recently amended by chapter 470 of
3 the acts of 1964, is hereby further amended by striking out the
4 second sentence and inserting in place thereof the following
5 sentence:— Such inventory shall be filed within one year after
6 the date of death of the deceased.

1 SECTION 2. This act shall apply to inventories which were re-
2 quired to be filed after January first, nineteen hundred and
3 sixty-eight.

The Commonwealth of Massachusetts

In the Year of our Lord one thousand nine hundred and

THE ACT RELATIVE TO THE STATE OF MASSACHUSETTS, TO BE KNOWN AS AN ACT TO AMEND THE ACT RELATIVE TO THE STATE OF MASSACHUSETTS, PASSED IN THE YEAR OF OUR LORD ONE THOUSAND NINE HUNDRED AND SEVENTY-NINE.

It is enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the State, as follows:

SECTION 1. The first paragraph of section 22 of chapter 93 of the General Laws, as now existing, chapter 93, section 22, of the acts of 1901, is hereby further amended by striking out the second sentence and inserting in place thereof the following sentence:—Such surveyors shall be held liable in any other manner than that of the officers.

SECTION 2. This act shall apply to instruments which were required to be filed after January first, nineteen hundred and

1901.