

HOUSE No. 204

Bill accompanying the petition of Albert E. Addis and others for an amendment of the law relative to the taxation of property passing from adopted children to adoptive parents or their lineal ancestors. Taxation. January 15.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Nine.

AN ACT

Relative to the Taxation of Property passing by Will, or under the Laws regulating Intestate Succession, from an Adopted Child to the Adoptive Parent or Lineal Ancestor thereof.

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 one of chapter five hundred
2 and sixty-three of the acts of the year nineteen
3 hundred and seven is hereby amended by inserting
4 after the words "adopted child," in the sixteenth
5 line, the words:— the adoptive parent or lineal an-
6 cestor of an adoptive parent, — also by striking out
7 the word "or," at the end of the forty-first line,
8 and inserting a comma in its place; also by insert-
9 ing after the word "deceased," in the forty-second
10 line, the words:— or the adoptive parent or lineal

11 ancestor of an adoptive parent of the deceased, —
12 so as to read as follows:—

13 *Section 1.* All property within the jurisdiction
14 of the commonwealth, corporeal or incorporeal, and
15 any interest therein, whether belonging to inhabi-
16 tants of the commonwealth or not, which shall pass
17 by will, or by the laws regulating intestate succes-
18 sion, or by deed, grant, or gift, except in cases of a
19 bona fide purchase for full consideration in money
20 or money's worth, made or intended to take effect
21 in possession or enjoyment after the death of the
22 grantor, to any person, absolutely or in trust, ex-
23 cept to or for the use of charitable, educational or
24 religious societies or institutions, the property of
25 which is by law exempt from taxation, or for or
26 upon trust for any charitable purposes, or to or for
27 the use of a city or town for public purposes, or to
28 or for the use of (class A) the husband, wife, lineal
29 ancestor, lineal descendant, adopted child, the lineal
30 descendant of any adopted child, the adoptive
31 parent or lineal ancestor of an adoptive parent,
32 the wife or widow of a son, or the husband of a
33 daughter of a decedent, or to or for the use of
34 (class B) the brother, sister, nephew, or niece of
35 a decedent, shall be subject to a tax of five per cent
36 of its value for the use of the commonwealth; and
37 such property which shall so pass to or for the use
38 of a member of class A shall be subject to a tax of
39 one per cent of its value for the use of the com-
40 monwealth if such value does not exceed fifty thou-
41 sand dollars, to a tax of one and one-half per cent
42 if its value exceeds fifty thousand and does not ex-
43 ceed one hundred thousand dollars, and to a tax of
44 two per cent if its value exceeds one hundred thou-

45 sand dollars; and such property which shall so pass
46 to or for the use of a member of class B shall be
47 subject to a tax of three per cent of its value for the
48 use of the commonwealth if such value does not
49 exceed twenty-five thousand dollars, to a tax of four
50 per cent if its value exceeds twenty-five thousand
51 and does not exceed one hundred thousand dollars,
52 and to a tax of five per cent if its value exceeds one
53 hundred thousand dollars, and administrators, ex-
54 ecutors and trustees, and any grantees under such
55 conveyance made during the grantor's life, shall
56 be liable for such taxes, with interest, until the
57 same have been paid; but no bequest, devise or dis-
58 tributive share of an estate which shall so pass to
59 or for the use of a husband, wife, father, mother,
60 child, adopted child of the deceased or the adoptive
61 parent or lineal ancestor of an adoptive parent of
62 the deceased, unless its value exceeds ten thousand
63 dollars, and no other bequest, devise or distributive
64 share of an estate unless its value exceeds one
65 thousand dollars shall be subject to the provisions
66 of this act; but no tax shall be exacted upon prop-
67 erty so passing which shall reduce its value below
68 the amounts of the above exemptions.

1 SECTION 2. The provisions of this act shall apply
2 to all cases in which such tax remains unpaid at the
3 date of the passage hereof.

1 SECTION 3. This act shall take effect upon its
2 passage.

