

**Chap. 405** AN ACT RELATIVE TO THE ASSESSMENT OF INHERITANCE TAXES WITH RESPECT TO ADDITIONAL ASSETS AND OTHERWISE AND TO THE GRANTING OF REFUNDS OF SUCH TAXES.

*Be it enacted, etc., as follows:*

G. L. 65, § 6,  
amended.

SECTION 1. Section six of chapter sixty-five of the General Laws is hereby amended by striking out, in the third line, the word "and", — and by inserting after the word "survivorship" in the third and fourth lines the words: — and beneficiaries receiving additional property as provided in section twenty-seven, — so as to read as follows: —

Taxation of  
legacies and  
successions.

Persons who  
shall pay the  
tax.

*Section 6.* Administrators, executors and trustees, grantees or donees under conveyances or gifts made during the life of the grantor or donor, persons to whom beneficial interests shall accrue by survivorship and beneficiaries receiving additional property as provided in section twenty-seven, shall be liable for the taxes imposed by this chapter, with interest, until the same have been paid.

G. L. 65, § 27,  
etc., amended.

SECTION 2. Said chapter sixty-five, as amended in section twenty-seven by section eighteen of chapter five hundred and twenty of the acts of nineteen hundred and twenty-two, is hereby further amended by striking out said section twenty-seven and inserting in place thereof the following: —

Commissioner  
of corporations  
and taxation  
to certify  
amount of  
tax, etc.

*Section 27.* The commissioner shall determine the amount of tax due and payable upon any estate or part thereof and shall certify the amount so due and payable to the persons by whom the tax is payable. Such determination and certification may be made upon account of the tax payable upon the estate generally or upon account or in full for any part thereof or any interest therein. Payment of the amount so certified upon account shall be a discharge of the tax pro tanto and upon subsequent determination and certification of the full amount of the tax payable upon the estate generally or upon any interest therein or part thereof, payment of the full amount of said tax shall, except as hereinafter provided, be a discharge of the tax, and if upon such final certification it shall appear that any payments made on account are in excess of the tax in full as so determined, the commissioner shall, upon application duly made within six months from the date when the final certificate shall have been issued, issue a certificate that the applicant is entitled to have such excess refunded and the state treasurer shall without any appropriation therefor by the general court pay the amount so certified. In determining the amount of any tax under this chapter, the commissioner shall not be required to consider any payments on account of debts or expenses of administration which have not been allowed by the probate court having jurisdiction of said estate. If after determination and certification of the full amount of the tax upon an estate or any interest therein or part thereof the estate shall receive or become entitled to property in addition to that shown in the inventory or disclosed to the

Discharge of  
tax, etc.

Executor, etc.,  
to notify com-  
missioner of ad-  
ditional assets.

commissioner at or before the time of the certification of the tax in full, the executor, administrator, trustee or other fiduciary shall forthwith notify the commissioner who shall upon being thus or otherwise informed determine the amount of additional tax, if any, due and payable thereon and shall certify the said amount to the person by whom such tax is payable, which amount shall be due and payable thirty days from the date of the certification; provided, that a fiduciary shall be personally liable to pay only so much of said additional tax as is computed on the additional property actually received by him and that a beneficiary receiving any part of such additional property shall be liable to pay so much of the tax thereon as is not chargeable as aforesaid to a fiduciary.

Commissioner to certify amount of additional tax.

Proviso.

An executor, administrator, trustee, grantee, donee, survivor or beneficiary aggrieved by any determination of the commissioner may, within one year after the payment of any such tax, apply by a petition in equity to the probate court having jurisdiction of the estate of the decedent for the abatement of the tax or any part thereof, and if the court adjudges that the tax or any part thereof was wrongly exacted it shall order an abatement of such part thereof as was assessed without authority of law. Upon a final decision ordering an abatement of any part of such a tax, the treasurer shall pay the amount adjudged to have been illegally exacted, with interest, without any further appropriation therefor by the general court.

Abatement by probate court.

SECTION 3. This act shall take effect as of January first of the current year.

Effective date.

*Approved June 9, 1931.*

AN ACT AUTHORIZING THE METROPOLITAN DISTRICT COMMISSION TO CONSTRUCT A REST ROOM AND COMFORT STATION IN THE BLUE HILLS RESERVATION IN THE CITY OF QUINCY.

*Chap.406*

*Be it enacted, etc., as follows:*

After an appropriation has been made, the metropolitan district commission is hereby authorized and directed to construct a rest room and comfort station adjacent to the skating pond in the Blue Hills reservation near Willard street in the city of Quincy, and for said purpose may expend a sum not exceeding five thousand dollars, which shall be included in the amounts to be assessed upon the metropolitan parks district for maintenance of reservations.

Metropolitan district commission may construct a rest room and comfort station in the Blue Hills reservation in the city of Quincy.

*Approved June 9, 1931.*

AN ACT PROVIDING FOR THE CONSTRUCTION OF A SEA WALL AND THE PLACING OF RIPRAP FOR THE PROTECTION OF THE SHORE IN THE TOWN OF MARSHFIELD.

*Chap.407*

*Be it enacted, etc., as follows:*

SECTION 1. Subject to the conditions herein imposed, the department of public works is hereby authorized and

Department of public works may construct a sea wall and