

*Chap.*430 AN ACT RELATIVE TO TAXES ON COLLATERAL LEGACIES AND SUCCESSIONS.

Be it enacted, etc., as follows:

1891, 425, § 4,
amended.

Payment of
taxes on col-
lateral legacies
and succes-
sions.

Proviso.

SECTION 1. Section four of chapter four hundred and twenty-five of the acts of the year eighteen hundred and ninety-one is hereby amended by striking out all of said section after the word "Commonwealth", in the eighteenth line, — so as to read as follows: — *Section 4.* All taxes imposed by this act shall be payable to the treasurer of the Commonwealth by the executors, administrators or trustees, at the expiration of two years from the date of their giving bond: *provided*, that whenever legacies or distributive shares are paid within the two years, the taxes thereon shall be payable at the time the same are paid. In cases however where the probate court has ordered the executor or administrator to retain funds to satisfy a claim of a creditor, whose right of action for which does not accrue within the two years, the payment of the tax may be suspended by an order of the court to await the disposition of such claim. If the taxes are not paid when due, interest at the rate of six per centum per annum shall be charged and collected from the time the same became due; and the taxes and interest that may accrue on the same shall be and remain a lien on the property subject to the taxes till the same are paid to the Commonwealth.

1891, 425, § 9,
amended.

Inventory to be
filed within
three months.

Penalty.

SECTION 2. Section nine of said chapter four hundred and twenty-five is hereby amended by striking out in the ninth line, the word "shall", and inserting in place thereof the words: — may, when in his judgment the interests of the Commonwealth require, — and by adding at the end thereof the following words: — and it shall be the duty of the several registers of probate to notify the treasurer of the Commonwealth, within thirty days of the expiration of the said three months, of any such neglect or refusal which may occur in their respective counties, — so as to read as follows: — *Section 9.* An inventory of every estate, any part of which may be subject to a tax under the provisions of this act, shall be filed by the executor, administrator or trustee, within three months from his appointment and qualification. In case such executor, administrator or trustee neglects or refuses to file such inventory as above-required, he shall be liable to a pen-

alty of not more than one thousand dollars, and the treasurer of the Commonwealth may, when in his judgment the interests of the Commonwealth require, commence in his own name appropriate proceeding against such executor, administrator or trustee for the recovery of such penalty; and it shall be the duty of the several registers of probate to notify the treasurer of the Commonwealth, within thirty days of the expiration of the said three months, of any such neglect or refusal which may occur in their respective counties.

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

Approved May 29, 1895.

AN ACT TO PROVIDE ADDITIONAL CLERICAL ASSISTANCE FOR THE COMMISSIONERS OF PRISONS.

Chap.431

Be it enacted, etc., as follows:

SECTION 1. The commissioners of prisons may expend for clerical assistance a sum not exceeding three hundred dollars a year in addition to the amount which they are now authorized by law to expend for that purpose.

Clerical assistance.

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

Approved May 29, 1895.

AN ACT RELATIVE TO THE LIMITATION OF ACTIONS BY AND AGAINST ASSIGNEES IN INSOLVENCY.

Chap.432

Be it enacted, etc., as follows:

SECTION 1. No assignee of an insolvent estate shall commence or be made a party to any action, suit or other proceeding, either at law or in equity, touching any property or right to property, legal or equitable, unless the same is brought within six years from the time when the same might have been brought; but no such action, suit or other proceeding, unless barred by provisions of law other than this statute, shall be barred before the expiration of one year from the passage of this act.

Limitation of certain proceedings in insolvency.

SECTION 2. Section eleven of chapter one hundred and ninety-seven of the Public Statutes shall apply to all actions, suits or other proceedings mentioned in section one.

P. S. 197, § 11, to apply.

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

Approved May 29, 1895.