

HOUSE . . . . No. 191.

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[Bill accompanying petition of J. H. FLINT to prevent the double taxation of certain personal property. Taxation.]

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Commonwealth of Massachusetts.

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In the Year One Thousand Eight Hundred and Ninety-four.

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AN ACT

To exempt Property in the hands of Foreign Executors, Administrators and Trustees from Double Taxation.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows :*

1 The fifth clause of section twenty of chapter eleven of  
2 the Public Statutes shall be amended by adding thereto  
3 the words "*provided, said personal property is not legally*  
4 *taxed in any other state,*" so that the same shall read as  
5 follows : —

6 Fifth, personal property held in trust by an executor,  
7 administrator or trustee, the income of which is payable  
8 to another person, shall be assessed to the executor, ad-  
9 ministrator or trustee, in the place where such other per-

10 son resides, if within the Commonwealth, and if he  
11 resides out of the Commonwealth it shall be assessed in  
12 the place where the executor, administrator or trustee  
13 resides, and if there are two or more executors, adminis-  
14 trators or trustees residing in different places, the prop-  
15 erty shall be assessed to them in equal portions in such  
16 places, and the tax thereon shall be paid out of said  
17 income. If the executor, administrator or trustee is not  
18 an inhabitant of the Commonwealth, it shall be assessed  
19 to the person to whom the income is payable, in the  
20 place where he resides: *provided*, said personal property  
21 is not legally taxed in any other state.



