

SENATE No. 554

The Commonwealth of Massachusetts

SENATE, March 26, 1952.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 267) of Henry F. Long (Commissioner of Corporations and Taxation) for legislation to prevent evasion of inheritance taxes on real estate, report the accompanying Bill (Senate, No. 554).

For the committee,

RALPH C. MAHAR.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

AN ACT FURTHER REGULATING THE ISSUANCE BY THE PROBATE COURT OF LICENSES TO SELL REAL ESTATE OF NON-RESIDENT DECEDENTS, SO AS TO FACILITATE THE COLLECTION OF ANY INHERITANCE TAXES THEREON.

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 9 of chapter 65 of the General
2 Laws, as appearing in the Tercentenary Edition, is
3 hereby amended by striking out the first sentence and
4 inserting in place thereof the following sentence:—
5 Property of which a decedent dies seized or possessed,
6 subject to taxes as aforesaid, in whatever form of
7 investment it may happen to be, and all property
8 acquired in substitution therefor, shall be charged
9 with a lien for all taxes and interest thereon which
10 are or may become due on such property; but said
11 lien shall not attach to any personal property after
12 the same has been sold or disposed of for value by
13 the executors, administrators or trustees, or to real
14 estate after it has been conveyed by the executors,
15 administrators or trustees under license or decree of
16 the probate court or to real estate which, during the
17 life of the grantor, is conveyed by recorded or regis-
18 tered deed and transferred in possession and enjoy-
19 ment by him to the grantee, in contemplation of

20 death; provided, that the probate court shall, before
21 issuing a license or entering a decree authorizing an
22 executor, administrator or trustee to convey real
23 estate of a non-resident decedent, notify the com-
24 missioner in writing and give him an opportunity to
25 be heard and shall impose such conditions, if any, in
26 respect to securing payment of taxes imposed under
27 this chapter as it shall deem meet.

1 SECTION 2. Section 32 of chapter 202 of the
2 General Laws, as so appearing, is hereby amended by
3 striking out, in line 8, the words "state treasurer"
4 and inserting in place thereof the words:— com-
5 missioner of corporations and taxation, — so that the
6 first sentence will read as follows:— An executor or
7 administrator appointed in another state or country
8 upon the estate of a person who was not at the time
9 of his death a resident of this commonwealth and
10 upon whose estate administration has not been
11 granted in this commonwealth, duly qualified and
12 acting, may file an authenticated copy of the record
13 of his appointment and of his bond in the probate
14 court for any county where there is real estate of the
15 deceased; and such executor or administrator, after
16 such notice to the commissioner of corporations and
17 taxation, creditors and all other persons interested as
18 the court may order, may be licensed to sell said
19 real estate or an undivided interest therein in such
20 manner and upon such notice as the court orders.

