

SENATE No. 145

To accompany the petition of Everett R. Campbell and Charles V. Hogan that provision be made for the issuance of tax waivers in certain cases by the Commissioner of Corporations and Taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty.

AN ACT PROVIDING FOR THE ISSUANCE OF TAX WAIVERS
IN CERTAIN CASES BY THE COMMISSIONER OF CORPORATIONS AND 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 Chapter 65 of the General Laws is hereby amended
2 by inserting after section 9 the following section:—
3 *Section 9A.* Where a joint owner of real estate in
4 any form of joint ownership, including tenancy by
5 the entirety, dies, or in the event of any transfer of
6 real estate within two years prior to the grantor's
7 death or any transfer of real estate which vests in
8 possession and enjoyment after the grantor's death,
9 the commissioner shall issue, if requested, a certificate
10 stating that the inheritance tax has been paid, or
11 that no inheritance tax is due on the real estate
12 described in the certificate, if so determined by the
13 commissioner, which certificate shall be accepted
14 and recorded in the registry of deeds where the deed
15 to such real estate is recorded.

