

HOUSE No. 1564

By Mr. Vaitses of Melrose, petition of Theodore J. Vaitses for legislation to require the recording of certain records relative to payment of taxes on legacies and successions. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Eight.

AN ACT REQUIRING THE RECORDING OF CERTAIN RECORDS RELATIVE TO THE PAYMENT OF CERTAIN TAXES ON LEGACIES AND SUCCESSIONS.

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

1 Upon the payment in full by any person liable for
2 the same, of any tax falling due and assessed under
3 chapter 65 of the General Laws by reason of the
4 death of any person having an interest in any land in
5 this commonwealth, the commissioner of corporations
6 and taxation shall forthwith cause a record of such
7 payment to be recorded at every registry of deeds
8 within the district of which any such land may be.

No. 1884

HOUSE

of the

of the

of the