

HOUSE . . . . . No. 817

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By Mr. Rider of Needham, petition of Daniel H. Rider that social security lump sum death payments be exempt from taxation under the inheritance and joint property laws. Taxation.

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**The Commonwealth of Massachusetts**

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

AN ACT EXEMPTING SOCIAL SECURITY LUMP SUM DEATH PAYMENTS  
FROM TAXATION UNDER THE INHERITANCE AND JOINT PROPERTY  
TAX LAWS.

*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 of chapter 65 of the General Laws, as most recently
- 2 amended by chapter 596 of the acts of 1955, is hereby amended
- 3 by adding at the end the following paragraph: —
- 4 Provided, also, that any lump sum death payment received
- 5 under the "Federal Old Age and Survivors Insurance Benefits"
- 6 shall not be subject to the tax imposed by this chapter.

1887

HOUSE

THE CONSTITUTION OF THE STATE

OF THE STATE OF NEW YORK

AS REVISED AND AMENDED

TO THE CONSTITUTION OF 1787

BY THE CONSTITUTIONAL CONVENTION

OF 1894

AND THE CONSTITUTIONAL CONVENTION

OF 1895