

TAX ON COLLATERAL INHERITANCES, DISTRIBUTIVE SHARES AND
LEGACIES.

1864, c. 200 amends and re-enacts sections 124, and 125 as follows :

124. All estates, real, personal and mixed, money, 1864, c. 200
What estates,
&c., liable to
collateral in-
heritance tax,
and to what tax. public and private securities for money of every kind, passing from any person who may die seized and possessed thereof, being in this state, or any part of such estate or estates, money or securities, or interest therein, transferred by deed, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor, to any person or persons, bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, wife, children, and lineal descendants of the grantor, bargainor, devisor, donor or intestate, shall be subject to a tax of one and a half per centum on every hundred dollars of the clear value of such estates, money or securities; and all executors and administrators shall only be discharged from liability for Liability of
executors, &c. the amount of such tax, the payment of which they may be charged with, by paying the same for the use of this state, as hereinafter directed; *provided*, Proviso. that no estate which may be valued at a less sum than five hundred dollars shall be subject to the tax imposed by this section.

125. Every executor or administrator to whom When tax to
be paid. administration may be granted, before he pays any legacy, or distributes the shares of any estate liable to the tax imposed by the preceding section, shall pay to the register of wills of the proper county or city one and a half per centum of every hundred dollars he may hold for distribution among the distributees or legatees, and at that rate for any less sum for the use of the state. This act shall not be construed, so as to release any tax already fixed on any collateral inheritance, distributive share or legacy.

In force from March 7, 1864.