

PRESERVATION OF BURIAL LOTS
Act of Mar. 5, 1903, P.L. 12, No. 13
AN ACT

Cl. 72

To exempt from the payment of collateral inheritance tax,
bequests and devises in trust for the care and preservation
of burial lots.

Section 1. Be it enacted, &c., That hereafter all bequests
and devises in trust, for the purpose of applying the entire
interest or income thereof to the care and preservation of the
family burial lot or lots of the donor, in good order and repair
perpetually, shall be exempt from liability for collateral
inheritance tax. This act shall take effect on and after the
first day of January, one thousand nine hundred and four, and
shall not apply to any bequest or devise, as aforesaid, made
prior to that time.