

HOUSE No. 2636

The Commonwealth of Massachusetts

PRESENTED BY:

Todd M. Smola

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the Massachusetts estate tax.

PETITION OF:

NAME:

Todd M. Smola

DISTRICT/ADDRESS:

1st Hampden

HOUSE No. 2636

By Mr. Smola of Warren, a petition (accompanied by bill, House, No. 2636) of Todd M. Smola relative to the Massachusetts estate tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3626 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act relative to the Massachusetts estate tax.

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 3 of chapter 65C of the General Laws, as appearing in the 2014 Official Edition,
2 is hereby amended by striking out, in lines 14 to 18, inclusive, the words “provided, that the
3 exemption shall not exceed an amount equal to the smallest federal taxable estate that absorbs
4 the allowable federal credit under section two thousand and ten of the Internal Revenue Code as
5 amended and in effect as of the date of death of the decedent” and inserting in place thereof the
6 following words:- ; \$2,500,000 for decedents dying on or after December 31, 2016; and
7 provided, that a surviving spouse may claim an additional exemption equal to the amount of the
8 unused exemption of a decedent spouse.