

**HOUSE . . . . . No. 2990**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Jay D. Livingstone***

*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 to encourage Massachusetts residency.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>	<i>2/19/2021</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>2/26/2021</i>

**HOUSE . . . . . No. 2990**

By Mr. Livingstone of Boston, a petition (accompanied by bill, House, No. 2990) of Jay D. Livingstone and Carlos González relative to the estate tax. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act to encourage Massachusetts residency.

*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. Chapter 65C of the General Laws is hereby amended by striking out  
2 subsection (a) of Section 2 and inserting in place thereof the following subsection:-

3 (a) A tax computed in accordance with the following is hereby imposed on the transfer of  
4 the Massachusetts taxable estate of every deceased resident of Massachusetts: -

5 Massachusetts estate tax shall be twenty percent of Massachusetts taxable estate on every  
6 deceased resident of Massachusetts; provided however, that the tax under this subsection shall  
7 not be greater than twenty percent of the amount by which the Massachusetts taxable estate  
8 exceeds the exemption given at subsection (a) of section three.

9 SECTION 2. Section 3 of Ch. 65C of the General Laws is hereby amended by striking  
10 out subsection (a) and inserting the following:

11 (a) There shall be an exemption for up to \$1 million for each Massachusetts taxable  
12 estate. The amount of this exemption shall increase annually starting on March 1, 2023 and each

13 March 1 thereafter by a percentage equal to the most recent annual seasonally adjusted  
14 Consumer Price Index for all Urban Consumers for the United States as published by the United  
15 States Bureau of Labor Statistics.

16 SECTION 3. Ch. 65C of the General Laws is hereby amended by adding the following  
17 subsection:-

18 (e) An exemption shall be provided in addition to any exemption in subsections (a), (b),  
19 and (c) that the value of a deceased resident's primary residence at the time of their death shall  
20 not be included in the value of Massachusetts taxable estate.