

**SENATE . . . . . No. 1827**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Cindy F. Friedman***

*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 taxes due upon the death of active duty personnel and the elderly.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Cindy F. Friedman</i>	<i>Fourth Middlesex</i>	
<i>John F. Keenan</i>	<i>Norfolk and Plymouth</i>	<i>2/27/2023</i>

**SENATE . . . . . No. 1827**

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By Ms. Friedman, a petition (accompanied by bill, Senate, No. 1827) of Cindy F. Friedman and John F. Keenan for legislation relative to taxes due upon the death of active duty personnel and the elderly. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1867 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to taxes due upon the death of active duty personnel and the elderly.

*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. Clause Eighteenth A of section 5 of chapter 59 of the General Laws, as  
2           appearing in the 2020 Official Edition, is hereby amended by inserting after the word “or”, in  
3           line 563, the following words:- one year after.

4           SECTION 2. Clause Forty-first A of said section 5 of said chapter 59, as so appearing, is  
5           hereby further amended by inserting after the word “or”, in line 1224, the following words:- one  
6           year after.