

SENATE No. 811

The Commonwealth of Massachusetts

PRESENTED BY:

Rebecca L. Rausch

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 consistent treatment of life estates.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Rebecca L. Rausch</i>	<i>Norfolk, Bristol and Middlesex</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>3/24/2021</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>3/31/2021</i>
<i>Brendan P. Crighton</i>	<i>Third Essex</i>	<i>3/31/2021</i>
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	<i>4/9/2021</i>

SENATE No. 811

By Ms. Rausch, a petition (accompanied by bill, Senate, No. 811) of Rebecca L. Rausch, Bruce E. Tarr, Jason M. Lewis, Brendan P. Crighton and others for legislation relative to consistent treatment of life estates. Health Care Financing.

The Commonwealth of Massachusetts

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

An Act relative to consistent treatment of life estates.

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. Section 28 of chapter 118E of the general laws is hereby amended by
2 adding at the end thereof the following:-

3 “In determining the eligibility of an individual who has disposed of a life estate or
4 remainder interest in property, the Division shall determine the percentage interest of such life
5 estate or remainder interest in accordance with 26 CFR 20.2031-7.”

6 SECTION 2. Section 31 of said chapter 118E is hereby amended in subsection (d) by
7 inserting after the word “sold.” the following:-

8 “If the property against which the division has a lien or encumbrance is a life estate or
9 remainder interest, the percentage interest against which the division may recover upon a sale
10 shall be determined in accordance with 26 CFR 20.2031-7.”