

HOUSE No. 2432

The Commonwealth of Massachusetts

PRESENTED BY:

Linda Dean Campbell, (BY REQUEST)

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 resolve:

Resolve establishing a special commission to study the estate tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Cynthia Theriault</i>		<i>1/17/2019</i>

HOUSE No. 2432

By Mrs. Campbell of Methuen (by request), a petition (accompanied by resolve, House, No. 2432) of Cynthia Theriault for an investigation by a special commission (including members of the General Court) relative to the estate tax. Revenue.

The Commonwealth of Massachusetts

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

Resolve establishing a special commission to study the estate tax.

1 **Resolved**, There is hereby established a special commission pursuant to section 2A of
2 chapter 4 of the General Laws to study the estate tax. The commission shall consist of 11
3 members: the house and senate chairs of the joint committee on revenue, who shall serve as co-
4 chairs of the commission; the minority leader of the house of representatives, or a designee; the
5 minority leader of the senate, or a designee; the secretary of administration and finance, or a
6 designee; and 6 members to be appointed by the governor, 1 of whom shall be a representative of
7 the Massachusetts Budget and Policy Center; 1 of whom shall be a representative of the
8 Massachusetts Taxpayers Foundation; 2 of whom shall be individuals with expertise in estate
9 tax; and 2 of whom shall be individuals with expertise in economics or tax policy.

10 The commission shall study the effects of the estate tax on economic growth and on
11 individuals moving out of state or changing their residence to out of state for tax purposes;
12 potential changes to the estate tax, including, but not limited to, repealing the current 1 million
13 dollar exclusion amount and establishing an exemption; potential changes in revenue collected

14 by the commonwealth as a result of changes to the estate tax; and empirical data on estate taxes
15 in other states.

16 The commission shall submit a report of its findings along with any recommendations to
17 the joint committee on revenue and the clerks of the house of representatives and the senate not
18 later than 6 months after the first meeting of the commission.