

**HOUSE . . . . . No. 2636**

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**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:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>1/16/2019</i>

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

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

**The Commonwealth of Massachusetts**

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**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.