

HOUSE No. 2458

The Commonwealth of Massachusetts

PRESENTED BY:

Dylan A. Fernandes

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 mitigate snowbird relocation.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---------------------------|--|------------------|
| <i>Dylan A. Fernandes</i> | <i>Barnstable, Dukes and Nantucket</i> | <i>1/18/2019</i> |
| <i>Brian M. Ashe</i> | <i>2nd Hampden</i> | <i>2/1/2019</i> |
| <i>Julian Cyr</i> | <i>Cape and Islands</i> | <i>1/23/2019</i> |
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> | <i>1/25/2019</i> |
| <i>Carolyn C. Dykema</i> | <i>8th Middlesex</i> | <i>1/28/2019</i> |
| <i>Randy Hunt</i> | <i>5th Barnstable</i> | <i>1/23/2019</i> |

HOUSE No. 2458

By Mr. Fernandes of Falmouth, a petition (accompanied by bill, House, No. 2458) of Dylan A. Fernandes and others that the Department of Revenue be authorized to develop an updated rate table for calculation of the estate tax. Revenue.

The Commonwealth of Massachusetts

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

An Act to mitigate snowbird relocation.

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 3 of chapter 65C of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by inserting, after the word “ninety-six;”, in line 14, the
3 following words:- “two million dollars or less for decedents dying after December thirty-first,
4 two thousand and twenty;” .

5 SECTION 2. Notwithstanding any general or special law to the contrary, the department
6 of revenue shall develop an updated rate table for calculation of the estate tax under section 2 of
7 chapter 65C. The rates in the updated table shall take into account the exemption allowed under
8 section 3 of said chapter, as most recently amended by this act, and shall make a report to the
9 house and the senate committees on ways and means, no later than May 1, 2020, with
10 recommendations on implementation of: (1) an updated rate table for calculation of the estate
11 tax; and (2) regular increases in the amount of the exemption under section 3 of chapter 65C;

- 12 provided, however, that the recommended rates must be calculated such that the implementation
- 13 is revenue neutral.