

SENATE No. 1631

The Commonwealth of Massachusetts

PRESENTED BY:

Julian Cyr

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: | |
|-----------------------|-------------------------|------------------|
| <i>Julian Cyr</i> | <i>Cape and Islands</i> | |
| <i>Denise Provost</i> | <i>27th Middlesex</i> | <i>2/21/2019</i> |

SENATE No. 1631

By Mr. Cyr, a petition (accompanied by bill, Senate, No. 1631) of Julian Cyr and Denise Provost for legislation to mitigate snowbird relocation. 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.