

**SENATE . . . . . No. 1635**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Viriato M. deMacedo***

*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:	
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/31/2019</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>2/1/2019</i>

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By Mr. deMacedo, a petition (accompanied by bill, Senate, No. 1635) of Viriato M. deMacedo, Donald F. Humason, Jr. and David F. DeCoste for legislation relative to the Massachusetts estate tax. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1509 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**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 1. Section 3 of Chapter 65C of the General Laws, as appearing in the 2016  
2   Official Edition is hereby amended by striking out the first paragraph and inserting in place  
3   thereof the following:- (a) for decedents dying after: (i) December thirty-first two thousand and  
4   eighteen an exemption equal to the Massachusetts net estate shall be allowed if the  
5   Massachusetts net estate is one million two hundred thousand dollars or less; (ii) December  
6   thirty-first two thousand and nineteen, an exemption equal to the Massachusetts net estate shall  
7   be allowed if the Massachusetts net estate is less than one million two hundred thousand dollars  
8   multiplied by the percentage (if any) by which the Consumer Price Index, as defined by the  
9   Code, for the preceding calendar year, exceeds the Consumer Price Index for the calendar year  
10  2005; provided that the exemption shall not exceed an amount equal to the smallest federal

11 taxable estate that absorbs the allowable federal credit under section two thousand and ten of the  
12 Internal Revenue Code as amended and in effect as of the date of death of the decedent. Except  
13 for purposes of the final clause of subsection (a) of section two of chapter sixty-five C, if the  
14 Massachusetts net estate exceeds the amount of the exemption, no exemption shall apply.