

HOUSE No. 2893

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>2/16/2021</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>3/2/2021</i>

HOUSE No. 2893

By Mr. Fernandes of Falmouth, a petition (accompanied by bill, House, No. 2893) of Dylan A. Fernandes and Sarah K. Peake that the Department of Revenue be authorized to develop an updated rate table for calculation of the estate tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2458 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

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 2018
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, two
4 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, 2022, 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.