

**SENATE . . . . . No. 1867**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Cindy F. Friedman***

*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 taxes due upon the death of active duty personnel and the elderly.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Cindy F. Friedman</i>	<i>Fourth Middlesex</i>	
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>2/5/2021</i>
<i>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>2/9/2021</i>

**SENATE . . . . . No. 1867**

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By Ms. Friedman, a petition (accompanied by bill, Senate, No. 1867) of Cindy F. Friedman, Michelle L. Ciccolo and Adam J. Scanlon for legislation relative to taxes due upon the death of active duty personnel and the elderly. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1665 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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

An Act relative to taxes due upon the death of active duty personnel and the elderly.

*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. Clause Eighteenth A of section 5 of chapter 59 of the General Laws, as  
2           appearing in the 2018 Official Edition, is hereby amended by inserting after the word “or”, in  
3           line 563, the following words:- one year after.

4           SECTION 2. Clause Forty-first A of said section 5 of said chapter 59, as so appearing, is  
5           hereby further amended by inserting after the word “or”, in line 1224, the following words:- one  
6           year after.