

**HOUSE . . . . . No. 2854**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Hannah Kane*

*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 state tax return filings for annuities.

PETITION OF:

| NAME:                        | DISTRICT/ADDRESS:                | DATE ADDED:      |
|------------------------------|----------------------------------|------------------|
| <i>Hannah Kane</i>           | <i>11th Worcester</i>            | <i>1/11/2023</i> |
| <i>David Allen Robertson</i> | <i>19th Middlesex</i>            | <i>2/6/2023</i>  |
| <i>Bruce E. Tarr</i>         | <i>First Essex and Middlesex</i> | <i>4/3/2023</i>  |

**HOUSE . . . . . No. 2854**

By Representative Kane of Shrewsbury, a petition (accompanied by bill, House, No. 2854) of Hannah Kane and David Allen Robertson relative to the state tax return filings for annuities. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2966 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to the state tax return filings for annuities.

*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 6 subsection (b) of Chapter 62C of the general laws, as appearing in  
2 the 2016 Official Edition, is hereby amended by striking out the section and inserting in place  
3 thereof the following:-

4 (b) Every executor, administrator, trustee, guardian, conservator, trustee in bankruptcy,  
5 assignee for the benefit of creditors and receiver, other than a receiver of a business corporation,  
6 every fiduciary referred to in section twenty-five of chapter sixty-two and every other person  
7 receiving income taxable under chapter sixty-two which exceeds two hundred dollars, shall make  
8 an annual return of his taxable income. An executor or administrator shall file a return under this  
9 section if his decedent received any such amount not returned by the decedent as to which a tax  
10 under chapter sixty-two may still be assessed within the time limited by section twenty-six of

11 this chapter. If a person has been appointed executor or administrator after January first in any  
12 year, the return of such income received by his decedent but not reported by him shall be due and  
13 shall be filed on or before the fifteenth day of the fourth month after the date of such  
14 appointment. Every such fiduciary intending to make final distribution of an estate or trust before  
15 the end of any year shall file immediately prior to such distribution a return under this section of  
16 all such income received by him and by his decedent during said year and prior to such  
17 distribution, and the taxes thereon shall become due and payable forthwith.