

**SENATE . . . . . No. 800**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Rebecca L. Rausch***

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*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 fair treatment of life estates in MassHealth Eligibility.

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PETITION OF:

NAME:

*Rebecca L. Rausch*

DISTRICT/ADDRESS:

*Norfolk, Worcester and Middlesex*

**SENATE . . . . . No. 800**

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By Ms. Rausch, a petition (accompanied by bill, Senate, No. 800) of Rebecca L. Rausch for legislation relative to the fair treatment of life estates in MassHealth Eligibility. Health Care Financing.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act relative to the fair treatment of life estates in MassHealth Eligibility.

*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 28 of chapter 118E of the general laws is hereby amended by  
2 adding at the end thereof the following:-

3 “In determining the eligibility of an individual who has disposed of a life estate or  
4 remainder interest in property, the Division shall determine the percentage interest of such life  
5 estate or remainder interest in accordance with federal internal revenue service regulations  
6 governing the valuation of annuities, interests for life or term of years, and remainder or  
7 reversionary interests”

8 SECTION 2. Section 31 of said chapter 118E is hereby amended in subsection (d) by  
9 inserting after the word “sold.” The following:-

10 “If the property against which the division has a lien or encumbrance is a life estate or  
11 remainder interest, the percentage interest against which the division may recover upon a sale  
12 shall be determined in accordance with federal internal revenue service regulations governing the

- 13 valuation of annuities, interests for life or term of years, and remainder or reversionary
- 14 interests”