

SENATE No. 1989

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan C. Fattman

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>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/26/2025</i>

SENATE No. 1989

By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1989) of Ryan C. Fattman and Bruce E. Tarr relative to the Massachusetts estate tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1816 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

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 2A of chapter 65C of the general laws, as appearing in the 2022 Official Edition,
2 is hereby amended by inserting after the word “commonwealth”, in line 3, the following words:-
3 "; provided, however, that no tax shall be imposed on the transfer of an estate valued at or less
4 than \$5,000,000."