

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Ryan C. Fattman*

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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 updating the estate tax.

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PETITION OF:

NAME:

*Ryan C. Fattman*

DISTRICT/ADDRESS:

*Worcester and Hampden*

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

[Pin Slip]

**The Commonwealth of Massachusetts**

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

An Act updating the 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 1. Section 2A of chapter 65C of the General Laws, as appearing in the 2022  
2 Official Edition, is hereby amended by striking out subsection (f), and inserting in place thereof  
3 the following:-

4 "(f) For the estates of decedents dying on or after January 1, 2025, a credit shall be  
5 allowed against the tax imposed by subsections (a) and (b) equal to the amount of such tax;  
6 provided, however, that the credit shall not exceed the federal level established in 26 USC §  
7 2010 promulgated by the Internal Revenue Service."

8 SECTION 2. Said section 2A, as so appearing, is hereby amended by striking out  
9 subsection (g), and inserting in place thereof the following:-

10 "(g) The estates of decedents dying on or after January 1, 2025 shall not be required to  
11 pay any tax under subsections (a) and (b) if the value of the federal taxable estate is not more  
12 than the federal threshold level established in 26 USC Chapter 11 promulgated by the Internal  
13 Revenue Service."