

HOUSE No. 1301

The Commonwealth of Massachusetts

PRESENTED BY:

Brian W. Murray and Natalie M. Higgins

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 consistent treatment of life estates.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/4/2021</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>2/10/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/17/2021</i>
<i>Rebecca L. Rausch</i>	<i>Norfolk, Bristol and Middlesex</i>	<i>2/23/2021</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>2/23/2021</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/26/2021</i>
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>3/22/2021</i>
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>3/23/2021</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>3/24/2021</i>
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>3/24/2021</i>
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	<i>4/9/2021</i>

HOUSE No. 1301

By Representatives Murray of Milford and Higgins of Leominster, a petition (accompanied by bill, House, No. 1301) of Brian W. Murray, Natalie M. Higgins and others relative to consistent treatment of life estates by the Division of Medical Assistance. Health Care Financing.

The Commonwealth of Massachusetts

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

An Act relative to consistent treatment of life estates.

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 26 CFR 20-2031-7.”

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

8 “If the property against which the division has a lien or encumbrance is a life estate or
9 remainder interest, the percentage interest against which the division may recover upon a sale
10 shall be determined in accordance with 26 CFR 20.2031-7.”