

**SENATE . . . . . No. 1835**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Julian Cyr*

*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 to mitigate snowbird relocation.

PETITION OF:

NAME:

*Julian Cyr*

DISTRICT/ADDRESS:

*Cape and Islands*

**SENATE . . . . . No. 1835**

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By Mr. Cyr, a petition (accompanied by bill, Senate, No. 1835) of Julian Cyr for legislation to mitigate snowbird relocation. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1631 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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

An Act to mitigate snowbird relocation.

*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 3 of chapter 65C of the General Laws, as appearing in the 2018  
2 Official Edition, is hereby amended by inserting, after the word “ninety-six;”, in line 14, the  
3 following words:- two million dollars or less for decedents dying after December thirty-first, two  
4 thousand and twenty;

5           SECTION 2. Notwithstanding any general or special law to the contrary, the department  
6 of revenue shall develop an updated rate table for calculation of the estate tax under section 2 of  
7 chapter 65C. The rates in the updated table shall take into account the exemption allowed under  
8 section 3 of said chapter, as most recently amended by this act, and shall make a report to the  
9 house and the senate committees on ways and means, no later than May 1, 2022, with  
10 recommendations on implementation of: (1) an updated rate table for calculation of the estate

11 tax; and (2) regular increases in the amount of the exemption under section 3 of chapter 65C;  
12 provided, however, that the recommended rates must be calculated such that the implementation  
13 is revenue neutral.