

SENATE No. 1847

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio

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 Massachusetts estate tax exemption parity.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Diana DiZoglio</i>	<i>First Essex</i>	
<i>Paul F. Tucker</i>	<i>7th Essex</i>	<i>2/24/2021</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>3/4/2021</i>
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>3/24/2021</i>

SENATE No. 1847

By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1847) of Diana DiZoglio, Paul F. Tucker, Joan B. Lovely and Tackey Chan for legislation relative to Massachusetts estate tax exemption parity. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to Massachusetts estate tax exemption parity.

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 is hereby amended by
2 inserting after subsection (e) the following new subsection:-
3 (f) Notwithstanding any other provision of law, for the purposes of computing the tax
4 imposed by subsection (a) upon the transfer of the estate of each person dying on or after January
5 1, 2022, who, at the time of death, was a resident of the commonwealth, and for the purposes of
6 computing the tax imposed by subsection (b) upon the transfer of real property situated in the
7 commonwealth and tangible personal property having an actual situs in the commonwealth of
8 each person dying on or after January 1, 2022, who, at the time of death, was not a resident of the
9 commonwealth, the credit for state death taxes that would have been allowable to a decedent's
10 estate as computed under Code section 2011, as in effect on December 31, 2000, shall be
11 computed by striking out the first 7 rows after the table header in paragraph (1) of subsection (b)
12 thereof and inserting in place thereof the following:-

13 Not over \$1,040,000.....0% of the amount by which the taxable estate exceeds \$40,000.

14 SECTION 2. This Act shall take effect as of January 1, 2022.