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**Chap. 340**

referred to as ESL. Every teacher of ESL shall either hold the ESL certificate or shall be teaching under a waiver requested by the school district and granted by the department of education. Any teacher of ESL, who is not currently certified in ESL but who holds an elementary education or secondary English certificate granted prior to September first, nineteen hundred and eighty-two which qualified the teacher to teach ESL, shall have up to three years to meet the current requirements for ESL certification. This three year time period shall commence on the date the teacher receives from the department of education notice of the specific certification requirements which the teacher must satisfy. For each school year during this time period, the employing school district shall request, and said department shall grant, a waiver for employment of the teacher, according to said department's standards and procedures for waivers, on an annual renewal basis, provided that the teacher has, in the judgment of said department, made sufficient progress each year toward completing the certification requirement.

Approved January 11, 1995.

**Chapter 341. AN ACT RELATIVE TO FORECLOSURE OF MORTGAGES.**

*Be it enacted, etc., as follows:*

**SECTION 1.** Chapter 244 of the General Laws is hereby amended by striking out section 15, as appearing in the 1992 Official Edition, and inserting in place thereof the following section:-

Section 15. The person selling, or the attorney duly authorized by a writing or the legal guardian or conservator of such person, shall, after the sale, cause a copy of the notice and his affidavit, fully and particularly stating his acts, or the acts of his principal or ward, to be recorded in the registry of deeds for the county or district where the land lies, with a note or reference thereto on the margin of the record of the mortgage deed, if it is recorded in the same registry. If the affidavit shows that the requirements of the power of sale and of the statute have in all respects been complied with, the affidavit or a certified copy of the record thereof, shall be admitted as evidence that the power of sale was duly executed.

**SECTION 2.** Section one shall apply to powers of sale exercised prior to, on or after the effective date of this act.

*Emergency Letter: January 17, 1995 @ 3:55 P.M.*

Approved January 11, 1995.

**Chapter 342. AN ACT RELATIVE TO MAKING CORRECTIVE CHANGES IN CERTAIN TAX LAW PROVISIONS.**

*Be it enacted, etc., as follows:*

**SECTION 1.** Subsection (a) of section 17 of chapter 62C of the General Laws, as

appearing in the 1992 Official Edition, is hereby amended by striking out the first sentence, and inserting in place thereof the following sentences:- An executor, as defined in chapter sixty-five C, of the estate of a resident or nonresident decedent, shall, within nine months after the date of the decedent's death, make a return with respect to the tax imposed by chapter sixty-five C if, in the case of a decedent dying on or before December thirty-first, nineteen hundred and ninety-six, the Massachusetts gross estate exceeds the amount of the exemption afforded by subsection (a) of section three of chapter sixty-five C, or in the case of a decedent dying thereafter, the estate is liable for any amount of tax under chapter sixty-five C. For purposes of this section the Massachusetts gross estate of a nonresident decedent shall be computed as if the decedent had been a resident.

**SECTION 2.** Section 3 of chapter 65C of the General Laws, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) An exemption equal to the Massachusetts net estate shall be allowed if the Massachusetts net estate is three hundred thousand dollars or less for decedents dying after December thirty-first, nineteen hundred and ninety-two and on or before December thirty-first, nineteen hundred and ninety-three; four hundred thousand dollars or less for decedents dying after December thirty-first, nineteen hundred and ninety-three and on or before December thirty-first, nineteen hundred and ninety-four; five hundred thousand dollars or less for decedents dying after December thirty-first, nineteen hundred and ninety-four and on or before December thirty-first, nineteen hundred and ninety-five; and six hundred thousand dollars or less for decedents dying after December thirty-first, nineteen hundred and ninety-five and on or before December thirty-first, nineteen hundred and ninety-six; provided, that the exemption shall not exceed an amount equal to the smallest federal taxable estate that absorbs the allowable federal credit under section two thousand and ten of the Internal Revenue Code as amended and in effect as of the date of death of the decedent. Except for purposes of the final clause of subsection (a) of section two of chapter sixty-five C, if the Massachusetts net estate exceeds the amount of the exemption, no exemption shall apply.

**SECTION 3.** Said section 3 of said chapter 65C, as so appearing, is hereby further amended by inserting after the word "estate" in line 26 the following words:- ; provided, however, that the deduction for property which has passed or passes to a surviving spouse shall not be limited by subsection (c) of section two thousand and fifty-six of the Code.

**SECTION 4.** Section 3A of said chapter 65C, as so appearing, is hereby amended by inserting after the word "spouse" in line 7 the following words:- ; provided, however, that a deduction with respect to such terminable interest property shall not be limited by subsection (c) of section two thousand and fifty-six of the Code.

**SECTION 5.** Sections one and two of this act shall be effective with respect to estates of decedents dying on or after January first, nineteen hundred and ninety-three. Sections three and four of this act shall be effective with respect to estates of decedents dying on or after July first, nineteen hundred and ninety-four.

Approved January 11, 1995.