

ACTS, 1982. - Chap. 531.

any parking requirements otherwise applicable in a general business district.

SECTION 4. Except as provided in section two, actions by or on behalf of the town authorized by this act shall be taken by the board of selectmen.

SECTION 5. This act shall take effect upon its passage.

Approved December 15, 1982.

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Chap. 531. AN ACT RELATIVE TO THE TREATMENT OF CERTAIN TRUSTS UNDER THE ESTATE TAX.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding any general or special law to the contrary, in the case of a will executed before December thirty-first, nineteen hundred and seventy-eight, or a trust created before such date, if a deduction from any federal estate tax would not be allowed because of a failure to meet the requirements set forth pursuant to section two thousand and fifty-five of the Internal Revenue Code, and if the relevant governing instrument is amended or conformed on or before either December thirty-first, nineteen hundred and eighty-one, or, if later, on or before the thirtieth day after any judicial proceedings which are required to amend or conform such instrument and which are commenced on or before said December thirty-first, nineteen hundred and eighty-one, become final, and if such amendment or conformation would cause any relevant trust to qualify as a charitable remainder annuity trust, a charitable remainder unitrust, as described in section six hundred and sixty-four of said Internal Revenue Code, or a pooled income fund, as described in paragraph five of subsection c of section six hundred and forty-two of said Internal Revenue Code, and as a result thereof, such a deduction from any federal estate tax would be allowed, then a similar deduction shall be allowed from any tax imposed pursuant to chapter sixty-five C of the General Laws to the extent that it can be attributed to property included in the Massachusetts gross estate.

SECTION 2. This act shall take effect upon its passage.

Approved December 15, 1982.