

HOUSE No. 753

By Mr. White of Boston, petition of James G. Wheeler, W. Paul White and another for legislation to authorize the deduction of certain estate administration expenses for estate tax purposes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Nine.

AN ACT AUTHORIZING THE DEDUCTION OF CERTAIN ESTATE ADMINISTRATION EXPENSES FOR ESTATE TAX PURPOSES.

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
2 inserted by Chapter 684 of the Acts of 1975, is hereby amended by
3 striking out paragraph (c).

1 SECTION 2. This act shall be applicable to estates of decedents
2 dying on or after January 1, 1979.

REPORT OF THE

COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES

IN 1871