

[Similar Matter Filed During Past Session —  
See Senate No. 1563 of 1983]

**SENATE . . . . . No. 1634**

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By Ms. Amick, a petition (accompanied by bill, Senate, No. 1634) of Carol C. Amick for legislation to amend the Massachusetts estate tax. Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-four.

**AN ACT TO AMEND THE MASSACHUSETTS ESTATE TAX.**

*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 3 of Chapter 65 C of the General Laws is hereby  
2 amended by striking out subsection (a) and inserting in place  
3 thereof the following: —

4 (a) There shall be an exemption of one hundred thousand  
5 dollars; except that if the Massachusetts net estate is two  
6 hundred thousand dollars or less the exemption shall be an  
7 amount equal to the Massachusetts net estate.

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