

SENATE No. 1364

By Mr. Wetmore, a petition (accompanied by bill, Senate, No. 1364) of Robert D. Wetmore for legislation to amend the estate tax of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT AMENDING THE ESTATE TAX OF THE COMMONWEALTH.

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 5 of Chapter 65C is hereby amended to add, before the
2 final sentence, the following sentence: —

3 If any tax imposed as a result of this paragraph would require
4 the sale of covered land or equipment used to farm the covered
5 land to pay the tax such tax shall be waived as long as the land
6 continues to qualify under this paragraph for a period of ten years.

STATE OF TEXAS
COUNTY OF [illegible]

[illegible text]

[illegible text]

[illegible text]

[illegible text]

[illegible text]

[illegible text]

[illegible text]