

# HOUSE . . . . . No. 3647

By Mr. Brownell of Quincy, petition of Thomas F. Brownell for legislation to authorize the deduction of certain administration expenses for estate tax purposes. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING THE DEDUCTION OF CERTAIN STATE 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,  
2 as inserted by chapter 684 of the Acts of 1975, is hereby amended  
3 by striking out paragraph (c).

1 SECTION 2. This act shall be applicable to estate of decedents  
2 dying on or after January 1, 1986.

It is hereby enacted that the Secretary of the Interior be and he is authorized to make such regulations as may be necessary to carry into effect the purposes of this act.

**THE COMMISSIONERS OF LAND OFFICES**

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

That the Secretary of the Interior be and he is authorized to make such regulations as may be necessary to carry into effect the purposes of this act.

It is hereby enacted that the Secretary of the Interior be and he is authorized to make such regulations as may be necessary to carry into effect the purposes of this act.

SECTION 1. Section 1 of the act approved August 1, 1906, entitled "An Act to provide for the disposal of the public lands," is amended to read as follows:

SECTION 2. The Secretary of the Interior is authorized to make such regulations as may be necessary to carry into effect the purposes of this act.