

HOUSE No. 3655

By Mr. Brownell of Quincy, petition of Thomas F. Brownell for legislation to amend the gross estate tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AMENDING THE MASSACHUSETTS GROSS ESTATE TAX LAW.

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 of Chapter 65C of the General Laws is hereby amended
2 by striking out clause (f) and inserting in place thereof the follow-
3 ing clause: —

4 (f) "Massachusetts gross estate," the federal gross estate, whether
5 or not a federal estate tax return is required to be filed, less the
6 value of real and tangible personal property having an actual situs
7 outside the commonwealth.

8 For the purpose of this clause the provisions of section 2032A of
9 the Internal Revenue Code as amended on January 1, 1979 shall
10 be applicable.

