

HOUSE No. 1226

By Mr. Hermann of North Andover, petition of Joseph N. Hermann 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-Eight.

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 estates of
2 decedents dying on or after January 1, 1988.

of the House of Representatives of the United States of America
in the Senate of the United States of America

The Constitution of the United States

Article I, Section 1, Clause 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Year, and the free male Citizens of full Age, three fifths of all other Persons, not Indians, not taxed.

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