

# HOUSE . . . . . No. 1807

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By Mrs. Cleven of Chelmsford, petition of Carol C. Cleven for legislation to increase the estate tax exemption and credit. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

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AN ACT INCREASING THE ESTATE TAX EXEMPTION AND CREDIT.

*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 appearing in the 1988 Official Edition, is hereby amended by  
3 striking out subsection (a) and inserting in place thereof the  
4 following subsection: —

5 (a) If the Massachusetts net estate is three hundred thousand  
6 dollars or less there shall be an exemption equal to the  
7 Massachusetts net estate. If the Massachusetts net estate exceeds  
8 three hundred thousand dollars no exemption shall apply and a  
9 credit equal to the Massachusetts estate tax liability of three  
10 thousand dollars, whichever is less, shall be allowed.

1 SECTION 2. This act shall apply to estates of decedents dying  
2 on or after January first, nineteen hundred and ninety-two.

