

HOUSE No. 1669

By Mr. Hermann of North Andover, petition of Joseph N. Hermann for legislation to authorize the deduction of certain estate administration expenses for estate tax purposes. Taxation.

The Commonwealth of Massachusetts

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

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, as
2 inserted by chapter 684 of the Acts of 1975, is hereby amended by
3 striking out paragraph (c).

1 SECTION 2. This act shall be applicable to estates of dece-
2 dents dying on or after January, 1, 1983.

