

# HOUSE . . . . . No. 1482

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By Ms. Schur of Newton, petition of Susan D. Schur, other members of the General Court and another that provision be made for protecting the statutory rights of surviving spouses under the estate tax laws. Taxation.

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## **The Commonwealth of Massachusetts**

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

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### **AN ACT PROVIDING FOR PROTECTION OF THE STATUTORY RIGHTS OF SURVIVING SPOUSES.**

*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 Fifteen of Chapter One Hundred and Ninety-One is  
2 hereby amended by adding the following after the existing  
3 paragraph:

4 "For the purpose of the foregoing, 'the estate of the deceased'  
5 means the amount of the deceased's gross estate for federal estate  
6 tax purposes, whether or not a federal estate tax return is filed for  
7 the deceased, from which is subtracted the sum of all transfers made  
8 by the deceased during his or her lifetime which are included for  
9 purposes of determining his or her federal gross estate and which  
10 were made with the written consent or joinder of the surviving  
11 spouse."

By the joint resolution of the Senate and House of Representatives of the United States of America, approved August 1, 1917.

THE NATIONALITY ACT

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

SECTION 1. That the following provisions shall apply to the territory of Alaska and to the Territory of Hawaii.

SEC. 2. That the following provisions shall apply to the Territory of Alaska and to the Territory of Hawaii.

SEC. 3. That the following provisions shall apply to the Territory of Alaska and to the Territory of Hawaii.

SEC. 4. That the following provisions shall apply to the Territory of Alaska and to the Territory of Hawaii.

SEC. 5. That the following provisions shall apply to the Territory of Alaska and to the Territory of Hawaii.

SEC. 6. That the following provisions shall apply to the Territory of Alaska and to the Territory of Hawaii.