

HOUSE No. 1057

By Mr. Poirier of North Attleborough, petition of Kevin Poirier relative to the deduction for property passing to a surviving spouse under the Massachusetts estate tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE DEDUCTION FOR PROPERTY PASSING TO A SURVIVING SPOUSE UNDER THE MASSACHUSETTS ESTATE TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph (b) of section 3 of Chapter 65C of the General Laws,
2 as appearing in section 74 of Chapter 684 of the acts of 1975, is
3 hereby amended by striking out, in lines 7 through 10, the words,
4 “provided, however that the deduction for property which has
5 passed or to a surviving spouse shall not exceed fifty percent of
6 the Massachusetts gross estate.”

