

HOUSE No. 4570

The Commonwealth of Massachusetts

COMMUNICATION FROM THE COUNSEL TO THE SENATE
AND THE COUNSEL TO THE HOUSE OF REPRESENT-
ATIVES SUBMITTING PROPOSED LEGISLATION MAK-
ING CORRECTIVE CHANGES IN THE LAW RELATIVE
TO THE EFFECTIVE DATES OF CERTAIN CHANGES IN
THE TAX AND PROBATE LAWS.

OFFICES OF THE COUNSEL TO THE SENATE AND COUNSEL
TO THE HOUSE OF REPRESENTATIVES, BOSTON, January 11, 1977

To the Honorable Senate and House of Representatives:

In accordance with section 53 of chapter 3 of the General Laws, we have the honor to submit the annexed bill making corrective changes in the law relative to the effective dates of certain changes in the tax and probate laws.

Respectfully submitted,

JAMES R. McINTYRE,
Counsel to the Senate

JOHN F. DONOVAN, JR.,
Counsel to the House of Representatives

The Commonwealth of Massachusetts

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

AN ACT MAKING CORRECTIVE CHANGES IN THE LAW RELATIVE TO THE EFFECTIVE DATES OF CERTAIN CHANGES IN THE TAX AND PROBATE LAWS.

1 *Whereas*, The deferred operation of this act would tend to
2 defeat its purpose, which is to forthwith make corrective changes
3 in the law relative to the effective dates of certain changes in the
4 tax and probate laws, therefore it is hereby declared to be an
5 emergency law, necessary for the immediate preservation of the
6 public convenience.

*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. Chapter 315 of the acts of 1976 is hereby
2 amended by striking out section 116 and inserting in place thereof
3 the following section: —

4 *Section 116.* Sections eighty-eight, eighty-nine, ninety and
5 ninety-seven shall take effect on January first, nineteen hundred
6 and seventy-six and shall apply only with respect to estates of
7 decedents dying on or after January first, nineteen hundred and
8 seventy-six. Sections one to eighty-seven, inclusive, section
9 ninety-one to ninety-six, inclusive, and sections ninety-eight to
10 one hundred and fifteen, inclusive, shall take effect on January
11 first, nineteen hundred and seventy-seven.

1 SECTION 2. Chapter 515 of the acts of 1976 is hereby
2 amended by striking out section 35 and inserting in place thereof
3 the following section: —

4 *Section 35.* This act shall take effect on January first, nineteen
5 hundred and seventy-eight.