September 6, 2016

Massachusetts Court Ruling Reveals Estate Tax Constitutional Issue

David Silvian wrote an article, "Massachusetts Court Ruling Reveals Estate Tax Constitutional Issue," for *Trusts & Estates.* The article is about the significance of a recent Massachusetts Probate and Family Court case*, Dassori v. Commissioner of Revenue.* The case concerns a person that died as a resident of Massachusetts owning real estate in France. Massachusetts law will effectively subject the value of the non-Massachusetts real estate to Massachusetts estate tax even though the 14th Amendment to the U.S. Constitution bars states from taxing real property in other jurisdictions. The estate won its request for a tax refund on the property, however the apparent conflict between current law and the due process clause leaves estate planning attorneys, as well as the personal representatives and beneficiaries of estates, in a difficult position.

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