

DON'T TAX YOURSELF

A Publication of Bowditch & Dewey's Estate, Financial & Tax Planning Group

Massachusetts Lawyers Weekly publishes "Inequities, unintended consequences of spousal elective share"

BY CESIRA NEWCOMB • MARCH 6, 2019

Maria Remillard recently wrote "Inequities, unintended consequences of spousal elective share" for *Massachusetts Lawyers Weekly*. Below is an excerpt from the article:

In its recent decision in *Ciani v. MacGrath*, 481 Mass. 174 (2019), the Supreme Judicial Court both settles the meaning of an ambiguous and outdated probate law as it relates to real estate and, for the third time in as many decades, implores the Legislature to update the statute.

At issue in *Ciani* is the surviving spouse's interest in real estate under the "spousal elective share" statute, the law governing the right of a living spouse of a deceased person to waive provisions of a will and receive a statutory share, regardless of what is (or is not) provided for in the deceased's written will.

The question of how to revise this law has long divided the Massachusetts legal community, and bills attempting to amend it have died in legislative committee on no fewer than four occasions. Thus, the recent SJC interpretation may provide the last word on the matter for some time to come.

Continue reading "Inequities, unintended consequences of spousal elective share."