

**SB 6831 - DIGEST**

(SUBSTITUTED FOR - SEE 1ST SUB)

Finds that in order to carry out the intent of decedents in the construction of wills and trusts, and in order to promote judicial economy in the administration of trusts and estates, it is necessary to construe certain formula clauses to refer to federal estate and generation-skipping transfer tax rules applicable to estates of decedents dying on December 31, 2009.