



## Trusts for Pets Now Allowed In Massachusetts

A new law taking effect on April 7, 2011, allows Massachusetts pet owners to establish trusts for their pets. Prior to this, Massachusetts residents wishing to provide for their pets after their death had to rely on people they left behind to care for them. Under the new law, the trustee would have specific responsibility to do so as well as a dedicated source of funds.

### The Details of the New Law

The new law, An Act Relative to Trusts for the Care of Animals, requires that the assets designated for the pet's care bear a reasonable relation to the expenses that will actually be incurred. So, it is unlikely that a trust such as the \$12 million fund Leona Helmsley established for her dog "Trouble" would be permissible.

The law offers a variety of benefits including:

- Leaving a significant amount of assets to provide for pets that require substantial expenditures such as horses or exotic animals.
- Designating a person who will have custody of your pet. The new law also allows owners to name alternates should your first choice be unable or unwilling to take on the job.
- The trust can benefit multiple pets and must terminate when the last of your pets has passed away. You are free to designate how any funds left in the trust pass at that time.

Many clients have incorporated care of pets into their estate planning either through a bequest under their will to the person they hope will have custody of their pet, or through a trust for the benefit of that person. Others are simply relying on friends or family to care for their pets. The new law offers a much higher level of certainty that your pets will be cared for in the manner you desire.

### We're Here When You Have Questions

Contact your Hemenway & Barnes estate planning attorney to discuss incorporating a pet trust or other provisions for your pet into your estate plan.

You can get more information about the new law, An Act Relative to Trusts for the Care of Animals, in an upcoming webinar in April conducted by our attorneys. If you'd like to be notified about further details, please email [smunafa@hembar.com](mailto:smunafa@hembar.com).

For more information contact your Hemenway & Barnes lawyer or the authors of this advisory.

Dennis R. Delaney  
Hemenway & Barnes LLP  
60 State Street  
Boston, MA 02109

617-227-7940  
[DDelaney@hembar.com](mailto:DDelaney@hembar.com)

Nancy E. Dempze  
Hemenway & Barnes LLP  
60 State Street  
Boston, MA 02109

617-227-7940  
[NDempze@hembar.com](mailto:NDempze@hembar.com)

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