SENATE DOCKET, NO. 413 FILED ON: 1/13/2009

SENATE . . . . . No. 1383

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the equitable taxation of corporations..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Subsection (c) of section 38 of chapter 63 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by striking out the words ",

other than a defense corporation as described in subsection (k), a manufacturing corporation as described in subsection (l), or a mutual fund service corporation to the extent of its mutual fund sales as described in subsection (m),"

SECTION 2. Said section 38 is hereby further amended by striking out subsections (k) and (l).