

**HOUSE . . . . . No. 2546**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Peter J. Durant***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the minimum corporate tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Peter J. Durant</i>	<i>6th Worcester</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Donald Humason</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>

**HOUSE . . . . . No. 2546**

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By Mr. Durant of Spencer, a petition (accompanied by bill, House, No. 2546) of Peter J. Durant and others relative to the minimum corporate tax. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act relative to the minimum corporate tax.

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

1           SECTION 1. Section 39 of chapter 63 of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended by inserting at the end thereof the following paragraph:

3           "A business corporation shall not be subject to the excise under subsection (b) provided  
4 said corporation is within its first three years of incorporation, or if it has paid an amount  
5 calculated under the provisions of subsection (a) for all of the previous three years. Under no  
6 circumstances shall a business corporation which employs more than 25 full-time employees or  
7 its equivalent be eligible for the provisions of this paragraph."