

**HOUSE . . . . . No. 2645**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Kevin J. Kuros***

*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 eliminating the corporate minimum tax.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>	
<i>Ryan C. Fattman</i>	<i>18th Worcester</i>	

**HOUSE . . . . . No. 2645**

By Mr. Kuros of Uxbridge, a petition (accompanied by bill, House, No. 2645) of Kevin J. Kuros and others for legislation to eliminate the corporate minimum tax. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act eliminating the corporate minimum 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. Subsection (a) of Section 2 of chapter 63 of the General Laws, as appearing  
2 in the 2010 Official Edition, is hereby amended by striking out, in lines 15 through 17, the clause  
3 “; provided, however, that the excise imposed hereunder shall be no less than four hundred and  
4 fifty-six dollars.”.

5 SECTION 2. Subsection (b) of Section 2 of said chapter 63, as so appearing, is hereby  
6 further amended by striking out, in lines 25 through 27, the clause “; provided, however, that in  
7 no case shall the excise imposed under this section amount to less than \$456.”.

8 SECTION 3. Section 38B of said chapter 63, as so appearing, is hereby amended by  
9 striking out, in lines 12 through 13, and in lines 25 through 26, the clause “or four hundred and  
10 fifty-six dollars, whichever is greater.”.