

HOUSE No. 2457

The Commonwealth of Massachusetts

PRESENTED BY:

Kate D. Campanale

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:	DATE ADDED:
<i>Kate D. Campanale</i>	<i>17th Worcester</i>	<i>1/16/2015</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>2/2/2015</i>
<i>Peter J. Durant</i>	<i>6th Worcester</i>	<i>1/16/2015</i>
<i>James J. Lyons, Jr.</i>	<i>18th Essex</i>	<i>11/13/2019</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>11/13/2019</i>
<i>Susannah M. Whipps Lee</i>	<i>2nd Franklin</i>	<i>11/13/2019</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>	<i>11/13/2019</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>11/13/2019</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>	<i>11/13/2019</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>	<i>11/13/2019</i>

HOUSE No. 2457

By Ms. Campanale of Leicester, a petition (accompanied by bill, House, No. 2457) of Kate D. Campanale and others relative to the minimum corporate tax. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

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."