

# HOUSE . . . . . No. 2457

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## 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>

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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.

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## 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."