

**HOUSE . . . . . No. 2573**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*James M. Kelcourse*

*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 a three year corporate minimum tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>James M. Kelcourse</i>	<i>1st Essex</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>

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By Mr. Kelcourse of Amesbury, a petition (accompanied by bill, House, No. 2573) of James M. Kelcourse, Elizabeth A. Poirier and Keiko M. Orrall relative to a three year corporate minimum tax exemption. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to a three year corporate minimum tax exemption.

*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. Notwithstanding any general or special law to the contrary, every business  
2 corporation, organized under the laws of the commonwealth and incorporated in tax years  
3 beginning on or after January 1, 2015, shall be exempt from the minimum excise tax, established  
4 in sections 2, 2B, 38B and 39 of chapter 63 of the General Laws, for the first three taxable years  
5 following incorporation.