

**SENATE . . . . . No. 1510**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Jason M. Lewis*

*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 to pro-rate the corporate excise tax.

PETITION OF:

NAME:

*Jason M. Lewis*

DISTRICT/ADDRESS:

*Fifth Middlesex*

**SENATE . . . . . No. 1510**

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By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1510) of Jason M. Lewis for legislation to pro-rate the corporate excise tax. 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 to pro-rate the corporate excise 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 Massachusetts general Laws, as appearing  
2 in the 2014 Official Edition, is hereby amended by inserting the following new subsection:-

3           (3) Except as otherwise provided, business entities that incorporate in the last three  
4 months of any tax year, as determined by the Secretary of State, shall pay a pro-rated fee equal to  
5 one fourth of what is owed by the newly formed corporation according to subsections (a) or (b)  
6 of this section.