

**HOUSE . . . . . No. 1481**

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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>1/18/2017</i>
<i>Peter J. Durant</i>	<i>6th Worcester</i>	
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>	

**HOUSE . . . . . No. 1481**

By Ms. Campanale of Leicester, a petition (accompanied by bill, House, No. 1481) of Kate D. Campanale, Peter J. Durant and Shaunna L. O'Connell relative to the minimum corporate tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2457 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

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."