

**HOUSE . . . . . No. 1542**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bradley H. Jones, Jr.***

*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 corporate minimum tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>

**HOUSE . . . . . No. 1542**

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 1542) of Bradley H. Jones, Jr., and others relative to a corporate minimum tax exemption. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2562 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

An Act relative to 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. Subsection (a) of Section 2 of chapter 63 of the General Laws, as appearing  
2 in the 2014 Official Edition, is hereby amended by striking out, in lines 16 through 18, the clause  
3 “; provided, however, that the excise imposed hereunder shall be no less than four hundred and  
4 fifty-six dollars.”.

5 SECTION 2. Subsection (b) of Section 2 of said chapter 63, as so appearing, is hereby  
6 amended by striking out, in lines 27 through 28, the clause “; provided, however, that in no case  
7 shall the excise imposed under this section amount to less than \$456.”.

8 SECTION 3. Section 38B of said chapter 63, as so appearing, is hereby amended by  
9 striking out, in lines 13 through 14, and in lines 26 through 27, the clause “or four hundred and  
10 fifty-six dollars, whichever is greater.”.