

HOUSE No. 1567

The Commonwealth of Massachusetts

PRESENTED BY:

Kevin J. Kuros

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 eliminating the corporate minimum tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>1/18/2017</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	
<i>Peter J. Durant</i>	<i>6th Worcester</i>	
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>	

HOUSE No. 1567

By Mr. Kuros of Uxbridge, a petition (accompanied by bill, House, No. 1567) of Kevin J. Kuros and others for legislation to eliminate the corporate minimum tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2645 OF 2013-2014.]

The Commonwealth of Massachusetts

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

An Act eliminating the corporate minimum 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. Subsection (a) of Section 2 of chapter 63 of the General Laws, as appearing
2 in the 2016 Official Edition, is hereby amended by striking out, in lines 15 through 17, 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 further amended by striking out, in lines 25 through 27, the clause “; provided, however, that in
7 no case 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 12 through 13, and in lines 25 through 26, the clause “or four hundred and
10 fifty-six dollars, whichever is greater.”.