

**HOUSE . . . . . No. 2509**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Randy Hunt*

*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 excise taxes for homeowners associations organized as corporations.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Randy Hunt</i>	<i>5th Barnstable</i>	<i>1/10/2019</i>

**HOUSE . . . . . No. 2509**

By Mr. Hunt of Sandwich, a petition (accompanied by bill, House, No. 2509) of Randy Hunt relative to corporate excise taxes for homeowners associations organized as corporations. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3326 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act relative to corporate excise taxes for homeowners associations organized as corporations.

*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 39 of chapter 63 of the General Laws, as appearing in the 2016 Official Edition,  
2 is hereby amended by inserting after the word “greater”, in line 12, the following words:- ; and  
3 provided, further, that an entity with the definition of, and electing to be treated as a homeowners  
4 association under 26 U.S.C. section 528(c), organized under the laws of the commonwealth as a  
5 corporation and subject to taxation pursuant to this section shall pay, on account of each taxable  
6 year, only the excise provided in subsection (a).