

**HOUSE . . . . . No. 3787**

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Josh S. Cutler*

*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 tax havens and complete reporting.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Ruth B. Balsler</i>	<i>12th Middlesex</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>
<i>Kathleen R. LaNatra</i>	<i>12th Plymouth</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Maria Duaiame Robinson</i>	<i>6th Middlesex</i>

<i>David M. Rogers</i>	<i>24th Middlesex</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>
<i>Andres X. Vargas</i>	<i>3rd Essex</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>
<i>Adrian C. Madaro</i>	<i>1st Suffolk</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>

**HOUSE . . . . . No. 3787**

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By Mr. Cutler of Duxbury, a petition (accompanied by bill, House, No. 3787) of Josh S. Cutler and others relative to tax havens and complete reporting by certain combined groups. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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An Act relative to tax havens and complete reporting.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1            Subsection (c) of section 32B of chapter 63 of the General Laws is hereby amended by  
2 striking out paragraph (3) and inserting in place thereof the following paragraph:-

3            (3) The members of a combined group, subject to tax under this chapter or who would be  
4 subject to tax if doing business in the state under section 2, 2B, 32D, 39 or this section, as well as  
5 an entity described in sections 20 to 29E, inclusive, shall determine their apportioned share of the  
6 taxable net income or loss of the combined group, under which each taxpayer member, wherever  
7 located, shall take into account the income and apportionment factors of all the members  
8 includible in the combined group.