

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:	DATE ADDED:
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>1/15/2019</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>1/24/2019</i>
<i>Ruth B. Balsler</i>	<i>12th Middlesex</i>	<i>1/25/2019</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>	<i>5/3/2019</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>	<i>1/29/2019</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>5/2/2019</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>1/25/2019</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>1/23/2019</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>5/3/2019</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>1/31/2019</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>1/29/2019</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	<i>1/28/2019</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>2/1/2019</i>
<i>Kathleen R. LaNatra</i>	<i>12th Plymouth</i>	<i>1/30/2019</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/29/2019</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>5/3/2019</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>	<i>5/3/2019</i>
<i>Maria Duaiame Robinson</i>	<i>6th Middlesex</i>	<i>5/2/2019</i>

<i>David M. Rogers</i>	<i>24th Middlesex</i>	<i>2/1/2019</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>5/6/2019</i>
<i>Andres X. Vargas</i>	<i>3rd Essex</i>	<i>5/3/2019</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>5/2/2019</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>	<i>5/6/2019</i>
<i>Adrian C. Madaro</i>	<i>1st Suffolk</i>	<i>5/6/2019</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>5/6/2019</i>

HOUSE No. 3787

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.

The Commonwealth of Massachusetts

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

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.