

HOUSE No. 3084

The Commonwealth of Massachusetts

PRESENTED BY:

Erika Uytterhoeven

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 the corporate tax information initiative.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Erika Uytterhoeven</i>	<i>27th Middlesex</i>	<i>2/19/2021</i>

HOUSE No. 3084

By Ms. Uyterhoeven of Somerville, a petition (accompanied by bill, House, No. 3084) of Erika Uyterhoeven relative to the corporate tax information initiative. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to the corporate tax information initiative.

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. Section 83 of chapter 62C of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by striking from the last sentence of subsection (a) the
3 words, “; but the report or amended report shall be available for public inspection only after the
4 state secretary has expunged the name of the taxpayer and the location, including street address,
5 of the taxpayer’s principal office as required by subsection (n)”

6

7 SECTION 2. Said Section 83, as so appearing, is further amended by striking the period
8 at the end of subsection (m) and replacing it with the following: -- , together with a list of any
9 corporations required to file in the preceding year that failed to file a report in that year.

10

11 SECTION 3. Said Section 83, as so appearing, is further amended by striking subsection
12 (n) and replacing it with the following: -- (n) The state secretary shall make all information

13 contained in the reports required under this section for all filing corporations available to the
14 public on an ongoing basis in the form of a searchable database accessible through the internet.
15 The state secretary shall make available and set charges that cover the cost to the state of
16 providing copies on appropriate computer-readable media of the entire database for reports filed
17 during each calendar year, as well as hard copies of an individual annual report for a specific
18 corporation. No report for any corporation for a particular tax year shall be publicly available
19 until the first day of the third calendar year that follows the calendar year in which the particular
20 tax year ends.