

**HOUSE . . . . . No. 2842**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bradley H. Jones, Jr.***

*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 minimum excise tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>1/17/2023</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>	<i>1/26/2023</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>1/26/2023</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>1/27/2023</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>1/30/2023</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>1/31/2023</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>2/1/2023</i>

**HOUSE . . . . . No. 2842**

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By Representative Jones of North Reading, a petition (accompanied by bill, House, No. 2842) of Bradley H. Jones, Jr., and others relative to the corporate minimum excise tax. Revenue.

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**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to the corporate minimum excise 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 2020 Official Edition, is hereby amended by striking out, in lines 16 through 18, 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 amended by striking out, in lines 27 through 28, the clause “; provided, however, that in no case  
7 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 13 through 14, and in lines 26 through 27, the clause “or four hundred and  
10 fifty-six dollars, whichever is greater.”

11           SECTION 4. Sections 1 to 3, inclusive, are hereby repealed.

12           SECTION 5. Section 4 shall take effect one year after the passage of this act.