

SENATE . . . . . No. 1835

The Commonwealth of Massachusetts

PRESENTED BY:

Adam Gomez

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 establishing a tiered corporate minimum tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Adam Gomez	Hampden	
Erika Uytterhoeven	27th Middlesex	1/27/2023
Jason M. Lewis	Fifth Middlesex	1/31/2023
Sal N. DiDomenico	Middlesex and Suffolk	1/31/2023
Michael D. Brady	Second Plymouth and Norfolk	1/31/2023
Rebecca L. Rausch	Norfolk, Worcester and Middlesex	2/9/2023
Jacob R. Oliveira	Hampden, Hampshire and Worcester	2/9/2023
Michael O. Moore	Second Worcester	2/9/2023
Mike Connolly	26th Middlesex	2/9/2023
Julian Cyr	Cape and Islands	2/9/2023
Liz Miranda	Second Suffolk	2/9/2023
James B. Eldridge	Middlesex and Worcester	2/10/2023
Michael J. Barrett	Third Middlesex	2/23/2023
Patricia D. Jehlen	Second Middlesex	2/27/2023
Rita A. Mendes	11th Plymouth	4/13/2023
Vanna Howard	17th Middlesex	12/11/2023
Manny Cruz	7th Essex	12/11/2023

**SENATE . . . . . No. 1835**

By Mr. Gomez, a petition (accompanied by bill, Senate, No. 1835) of Adam Gomez, Erika Uytterhoeven, Jason M. Lewis, Sal N. DiDomenico and other members of the General Court for legislation to establish a tiered corporate minimum tax. Revenue.

**The Commonwealth of Massachusetts**

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

An Act establishing a tiered corporate minimum 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. Section 39 of chapter 63 of the General Laws, as appearing in the 2020  
2 Official Edition, is amended by striking out subsection (b) and inserting in place thereof the  
3 following subsection:--

4 (b) A minimum tax as follows:

5 (1) If the total sales of the corporation in the commonwealth during the taxable year, as  
6 determined pursuant to subsection (f) of section 38, are less than \$1,000,000, the minimum tax  
7 shall be \$456.

8 (2) If the total sales of the corporation in the commonwealth during the taxable year, as  
9 determined pursuant to subsection (f) of section 38, are equal to or greater than \$1,000,000 and  
10 less than \$5,000,000, the minimum tax shall be \$1,500.

11 (3) If the total sales of the corporation in the commonwealth during the taxable year, as  
12 determined pursuant to subsection (f) of section 38, are equal to or greater than \$5,000,000 and  
13 less than \$10,000,000, the minimum tax shall be \$2,500.

14 (4) If the total sales of the corporation in the commonwealth during the taxable year, as  
15 determined pursuant to subsection (f) of section 38, are equal to or greater than \$10,000,000 and  
16 less than \$25,000,000, the minimum tax shall be \$3,500.

17 (5) If the total sales of the corporation in the commonwealth during the taxable year, as  
18 determined pursuant to subsection (f) of section 38, are equal to or greater than \$25,000,000 and  
19 less than \$50,000,000, the minimum tax shall be \$5,000.

20 (6) If the total sales of the corporation in the commonwealth during the taxable year, as  
21 determined pursuant to subsection (f) of section 38, are equal to or greater than \$50,000,000 and  
22 less than \$100,000,000, the minimum tax shall be \$10,000.

23 (7) If the total sales of the corporation in the commonwealth during the taxable year, as  
24 determined pursuant to subsection (f) of section 38, are equal to or greater than \$100,000,000  
25 and less than \$500,000,000, the minimum tax shall be \$25,000.

26 (8) If the total sales of the corporation in the commonwealth during the taxable year, as  
27 determined pursuant to subsection (f) of section 38, are equal to or greater than \$500,000,000  
28 and less than \$1,000,000,000, the minimum tax shall be \$75,000.

29 (9) If the total sales of the corporation in the commonwealth during the taxable year, as  
30 determined pursuant to subsection (f) of section 38, are equal to or greater than \$1,000,000,000  
31 the minimum tax shall be \$150,000.

SECTION 2. This Act shall apply to tax years beginning on or after January 1, 2023.