

HOUSE No. 3057

The Commonwealth of Massachusetts

PRESENTED BY:

Mike Connolly

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:	DATE ADDED:
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>1/14/2025</i>
<i>Manny Cruz</i>	<i>7th Essex</i>	<i>2/4/2025</i>

HOUSE No. 3057

By Representative Connolly of Cambridge, a petition (accompanied by bill, House, No. 3057) of Mike Connolly and Manny Cruz relative to establishing a tiered corporate minimum tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2743 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

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 39 of chapter 63 of the General Laws, as so appearing, is amended by striking out
2 subsection (b) and inserting in place thereof the following subsection:--

3 (b) A minimum tax as follows:

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

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

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

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

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

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

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

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

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