

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

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**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>

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

[Pin Slip]

[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.