

**SENATE . . . . . No. 2015**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Adam Gómez*

*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:	
<i>Adam Gómez</i>	<i>Hampden</i>	
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>2/4/2025</i>
<i>Manny Cruz</i>	<i>7th Essex</i>	<i>2/12/2025</i>
<i>Rebecca L. Rausch</i>	<i>Norfolk, Worcester and Middlesex</i>	<i>10/7/2025</i>

**SENATE . . . . . No. 2015**

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By Mr. Gomez, a petition (accompanied by bill, Senate, No. 2015) of Adam Gomez, Michael J. Barrett and Manny Cruz for legislation to establish a tiered corporate minimum tax. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1835 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 1. Section 39 of chapter 63 of the General Laws, as appearing in the 2022  
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, 2026.