

SENATE No.

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:

Adam Gomez

DISTRICT/ADDRESS:

Hampden

SENATE No.

[Pin Slip]

[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.