

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Liz Miranda

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 to require public disclosures by publicly-traded corporate taxpayers.

PETITION OF:

NAME:

Liz Miranda

DISTRICT/ADDRESS:

Second Suffolk

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1875 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act to require public disclosures by publicly-traded corporate taxpayers.

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 83 of chapter 62C of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by striking from the last sentence of subsection (a) the
3 words, “; but the report or amended report shall be available for public inspection only after the
4 state secretary has expunged the name of the taxpayer and the location, including street address,
5 of the taxpayer’s principal office as required by subsection (n)”

6 SECTION 2. Said Section 83, as so appearing, is further amended by striking the period
7 at the end of subsection (m) and replacing it with the following: -- , together with a list of any
8 corporations required to file in the preceding year that failed to file a report in that year.

9 SECTION 3. Said Section 83, as so appearing, is further amended by striking subsection
10 (n) and replacing it with the following: -- (n) The state secretary shall make all information
11 contained in the reports required under this section for all filing corporations available to the

12 public on an ongoing basis in the form of a searchable database accessible through the internet.
13 The state secretary shall make available and set charges that cover the cost to the state of
14 providing copies on appropriate computer-readable media of the entire database for reports filed
15 during each calendar year, as well as hard copies of an individual annual report for a specific
16 corporation. No report for any corporation for a particular tax year shall be publicly available
17 until the first day of the third calendar year that follows the calendar year in which the particular
18 tax year ends.