HOUSE No. 2562

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 Relative to Corporate Minimum Tax Exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bradley H. Jones, Jr.	20th Middlesex
Bradford R. Hill	4th Essex
Elizabeth A. Poirier	14th Bristol
Susan Williams Gifford	2nd Plymouth
Todd M. Smola	1st Hampden
Paul K. Frost	7th Worcester
F. Jay Barrows	1st Bristol
Sheila C. Harrington	1st Middlesex
Shawn Dooley	9th Norfolk
Keiko M. Orrall	12th Bristol
Steven S. Howitt	4th Bristol
Kimberly N. Ferguson	1st Worcester
Nicholas A. Boldyga	3rd Hampden
Leah Cole	12th Essex
Kevin J. Kuros	8th Worcester
James J. Lyons, Jr.	18th Essex
Donald R. Berthiaume, Jr.	5th Worcester
Randy Hunt	5th Barnstable

3rd Barnstable

HOUSE No. 2562

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2562) of Bradley H. Jones, Jr. and others relative to a corporate minimum tax exemption. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

An Act Relative to Corporate Minimum Tax Exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- SECTION 1. Subsection (a) of Section 2 of chapter 63 of the General Laws, as appearing
- 2 in the 2010 Official Edition, is hereby amended by striking out, in lines 15 through 17, the clause
- 3 "; provided, however, that the excise imposed hereunder shall be no less than four hundred and
- 4 fifty-six dollars.".
- 5 SECTION 2. Subsection (b) of Section 2 of said chapter 63, as so appearing, is hereby
- 6 further amended by striking out, in lines 25 through 27, the clause "; provided, however, that in
- 7 no case shall the excise imposed under this section amount to less than \$456.".
- 8 SECTION 3. Section 38B of said chapter 63, as so appearing, is hereby amended by
- 9 striking out, in lines 12 through 13, and in lines 25 through 26, the clause "or four hundred and
- 10 fifty-six dollars, whichever is greater.