

HOUSE No. 2645

The Commonwealth of Massachusetts

PRESENTED BY:

Kevin J. Kuros

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 passage of the accompanying bill:

An Act eliminating the corporate minimum tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>
<i>Ryan C. Fattman</i>	<i>18th Worcester</i>

HOUSE No. 2645

By Mr. Kuros of Uxbridge, a petition (accompanied by bill, House, No. 2645) of Kevin J. Kuros and others relative to eliminating the corporate minimum tax. Revenue.

The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen
—————

An Act eliminating the 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. 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.”.