

HOUSE No. 3326

The Commonwealth of Massachusetts

PRESENTED BY:

Randy Hunt

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 excise taxes for homeowners associations organized as corporations.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>
<i>Linda Dean Campbell</i>	<i>15th Essex</i>
<i>Tackey Chan</i>	<i>2nd Norfolk</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

Timothy R. Whelan

1st Barnstable

HOUSE No. 3326

By Mr. Hunt of Sandwich, a petition (accompanied by bill, House, No. 3326) of Randy Hunt and others relative to corporate excise taxes for homeowners associations organized as corporations. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to corporate excise taxes for homeowners associations organized as corporations.

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 39 of chapter 63 of the General Laws, as appearing in the 2014 Official Edition,
2 is hereby amended by inserting after the word “greater”, in line 12, the following words:- ; and
3 provided, further, that an entity with the definition of, and electing to be treated as a homeowners
4 association under 26 U.S.C. section 528(c), organized under the laws of the commonwealth as a
5 corporation and subject to taxation pursuant to this section shall pay, on account of each taxable
6 year, only the excise provided in subsection (a).