

SENATE No. 1577

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 clarifying the application of the throw out rule for corporate excise sales factor apportionment purposes.

PETITION OF:

NAME:

Bruce E. Tarr

DISTRICT/ADDRESS:

First Essex and Middlesex

SENATE No. 1577

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1577) of Bruce E. Tarr for legislation to clarify the application of the throw out rule for corporate excise sales factor apportionment purposes. Revenue.

The Commonwealth of Massachusetts

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

An Act clarifying the application of the throw out rule for corporate excise sales factor apportionment purposes.

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 38 of chapter 63 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended, in the second paragraph of clause (5) of the third paragraph
3 of subsection (f), by inserting after the words “foreign country” the following words:- “or if a
4 sale other than a sale of tangible personal property is assigned to a foreign country”

5 SECTION 2. Section 38 of chapter 63 of the General Laws, as so appearing, is hereby
6 amended, in the second paragraph of clause (5) of the third paragraph of subsection (f), by
7 inserting after the words “foreign country” the following words:- “or if a sale other than a sale of
8 tangible personal property is assigned to a foreign country”

9 SECTION 3. Section 1 of this act shall be effective for tax years beginning on or after
10 January 1, 2014 and shall remain in effect for all tax years beginning before January 1, 2018.

11 SECTION 4. Section 2 of this act shall be effective for tax years beginning on or after
12 January 1, 2018.