HOUSE DOCKET, NO. FILED ON: 1/13/2009

**HOUSE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Paul K. Frost**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 relative to the taxation of certain corporations.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Paul K. Frost | 7th Worcester |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2907 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act relative to the taxation of certain corporations.

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

Section 32 of Chapter 63 of the General Laws, as appearing in the

1994 Official Edition, is hereby amended by adding after the first

sentence the following:—

Provided however, for the purposes of this section, a newly

formed domestic corporation that is otherwise eligible to pay the

excise provided in subsection (b) shall be exempt from the minimum

payment of such excise tax for the first three taxable years of operation

of said domestic corporation, should that corporation qualify.