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

**SENATE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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

PRESENTED BY:

**Richard R. Tisei**

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

*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 expanding the investment tax credit.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Richard R. Tisei | Middlesex and Essex |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01821 OF 2007-2008.]

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act relative to expanding the investment tax credit.

 *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.  Section 38C of chapter 63, as amended by section 27 of chapter 163 of the acts of 2005 is hereby amended by striking the following: - “provided however, that a corporation that qualifies as a domestic research and development corporation only by reason of its expenditures shall not be entitled to the credit provided in section 31A by virtue of its qualification as a domestic research and development corporation.”