

**HOUSE . . . . . No. 2754**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Josh S. Cutler*

*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 closing offshore corporate tax loopholes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>1/6/2023</i>
<i>Lenny Mirra</i>	<i>2nd Essex</i>	<i>1/26/2023</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>1/30/2023</i>
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>2/2/2023</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/6/2023</i>
<i>Tricia Farley-Bouvier</i>	<i>2nd Berkshire</i>	<i>2/8/2023</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>2/22/2023</i>
<i>Vanna Howard</i>	<i>17th Middlesex</i>	<i>2/27/2023</i>

**HOUSE . . . . . No. 2754**

By Representative Cutler of Pembroke, a petition (accompanied by bill, House, No. 2754) of Josh S. Cutler and others relative to tax havens and complete reporting by certain combined groups. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2860 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
In the One Hundred and Ninety-Third General Court  
(2023-2024)  
\_\_\_\_\_

An Act relative to closing offshore corporate tax loopholes.

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

1            Subsection (c) of section 32B of chapter 63 of the General Laws is hereby amended by  
2 striking out paragraph (3) and inserting in place thereof the following paragraph:-

3            (3) The members of a combined group, subject to tax under this chapter or who would be  
4 subject to tax if doing business in the state under section 2, 2B, 32D, 39 or this section, as well as  
5 an entity described in sections 20 to 29E, inclusive, shall determine their apportioned share of the  
6 taxable net income or loss of the combined group, under which each taxpayer member, wherever  
7 located, shall take into account the income and apportionment factors of all the members  
8 includible in the combined group.