

**SENATE . . . . . No. 01536**

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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 passage of the accompanying bill:

An Act relative to expanding the investment tax credit..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Michael R. Knapik</i>	<i>Second Hampden and Hampshire</i>
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol, and Middlesex</i>
<i>Richard T. Moore</i>	<i>Worcester and Norfolk</i>

# SENATE . . . . . No. 01536

By Mr. Tarr, petition (accompanied by bill, Senate, No. 1536) of Moore, Ross, Hedlund and other members of the Senate for legislation to expand the investment tax credit [Joint Committee on Revenue].

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ SENATE  
□ , NO. 1364 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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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:*

1 SECTION 1. Section 38C of chapter 63, as amended by section 27 of chapter 163 of the  
2 acts of 2005 is hereby amended by striking the following: - “provided however, that a  
3 corporation that qualifies as a domestic research and development corporation only by reason of  
4 its expenditures shall not be entitled to the credit provided in section 31A by virtue of its  
5 qualification as a domestic research and development corporation.”