

# HOUSE . . . . No. 507

---

---

By Mr. Seamans of Salem, petition of the Massachusetts Society of Certified Public Accountants, Inc., for the repeal of gross receipts minimum excise on business corporations. Taxation. Jan. 14.

---

---

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Seven.

---

An Act repealing Gross Receipts Minimum Excise on  
Business Corporations.

*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. Sections thirty-two A and thirty-nine C  
2 respectively of chapter sixty-three of the General Laws,  
3 as inserted by chapter four hundred and twenty-four of  
4 the acts of nineteen hundred and twenty-three are  
5 hereby repealed.

1 SECTION 2. This act shall take effect January first,  
2 nineteen hundred and twenty-eight.





