

[Similar Matter Filed During Past Session —
See Senate No. 1677 of 1983.]

SENATE No. 1756

By Mr. Olver, a petition (accompanied by bill, Senate, No. 1756) of John W. Olver, George Bachrach, Gerard D'Amico, other members of the General Court and Mass. Fair Share, by Carol Gillies, for legislation to decouple federal and state corporate tax codes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-four.

AN ACT TO DECOUPLE FEDERAL AND STATE CORPORATE TAX CODES.

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. Chapter 63 of the General Laws is amended by
2 striking the words "Federal Internal Revenue Code, as amend-
3 ed and in effect for the taxable year" whenever they appear
4 and inserting in place thereof the following: — "Code."

1 SECTION 2. Section one of Chapter 63 of the General Laws
2 is amended by adding the following: —
3 "Code", the Internal Revenue Code of the United States as
4 amended and in effect as of August 12, 1981.

1 SECTION 3. Section thirty of Chapter 63 of the General Laws
2 is amended by adding the following: — (16) "Code", the In-
3 ternal Revenue Code of the United States as amended and in
4 effect as of August 12, 1981.

1 SECTION 4. Section fifty-two A of Chapter 63 of the General
2 Laws is amended by adding the following: — (1) (e) "Code",
3 the Internal Revenue Code of the United States as amended
4 and in effect as of August 12, 1981.

