

HOUSE No. 3110**The Commonwealth of Massachusetts**

PRESENTED BY:

Carlos González

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 combating offshore tax avoidance.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carlos González</i>	<i>10th Hampden</i>	<i>1/17/2025</i>
<i>Steven Owens</i>	<i>29th Middlesex</i>	<i>1/23/2025</i>
<i>Sean Reid</i>	<i>11th Essex</i>	<i>1/23/2025</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>1/23/2025</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>1/23/2025</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/23/2025</i>
<i>Rodney M. Elliott</i>	<i>16th Middlesex</i>	<i>1/23/2025</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>1/27/2025</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>1/27/2025</i>
<i>Danillo A. Sena</i>	<i>37th Middlesex</i>	<i>1/27/2025</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>1/27/2025</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>1/27/2025</i>
<i>Samantha Montaña</i>	<i>15th Suffolk</i>	<i>1/27/2025</i>
<i>Margaret R. Scarsdale</i>	<i>1st Middlesex</i>	<i>1/27/2025</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>	<i>1/28/2025</i>
<i>Tara T. Hong</i>	<i>18th Middlesex</i>	<i>1/29/2025</i>
<i>Erika Uyterhoeven</i>	<i>27th Middlesex</i>	<i>1/30/2025</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>	<i>1/30/2025</i>

<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>1/30/2025</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Norfolk</i>	<i>1/30/2025</i>
<i>Rebecca L. Rausch</i>	<i>Norfolk, Worcester and Middlesex</i>	<i>1/30/2025</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>2/11/2025</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>2/11/2025</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>2/11/2025</i>
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>2/12/2025</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>2/14/2025</i>
<i>Daniel Cahill</i>	<i>10th Essex</i>	<i>2/14/2025</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>2/14/2025</i>
<i>Patricia A. Duffy</i>	<i>5th Hampden</i>	<i>2/18/2025</i>
<i>John Francis Moran</i>	<i>9th Suffolk</i>	<i>2/20/2025</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/21/2025</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>2/24/2025</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>2/26/2025</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>	<i>2/26/2025</i>
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>	<i>2/26/2025</i>
<i>Tricia Farley-Bouvier</i>	<i>2nd Berkshire</i>	<i>2/27/2025</i>
<i>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>2/27/2025</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>3/3/2025</i>
<i>Jennifer Balinsky Armini</i>	<i>8th Essex</i>	<i>3/3/2025</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>3/4/2025</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>3/7/2025</i>
<i>Thomas W. Moakley</i>	<i>Barnstable, Dukes and Nantucket</i>	<i>3/7/2025</i>
<i>Christopher J. Worrell</i>	<i>5th Suffolk</i>	<i>3/7/2025</i>
<i>Adrienne Pusateri Ramos</i>	<i>14th Essex</i>	<i>3/7/2025</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>	<i>3/7/2025</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>3/10/2025</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>3/10/2025</i>
<i>Manny Cruz</i>	<i>7th Essex</i>	<i>3/11/2025</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>3/11/2025</i>
<i>William F. MacGregor</i>	<i>10th Suffolk</i>	<i>3/12/2025</i>

HOUSE No. 3110

By Representative González of Springfield, a petition (accompanied by bill, House, No. 3110) of Carlos González and others relative to offshore taxes. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act combating offshore tax avoidance.

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. Subsection (e) of section 1 of chapter 62 of the General Laws, as appearing
2 in the 2022 Official Edition, is hereby amended by striking the second sentence and replacing it
3 with the following sentence:-

4 Amounts included in federal gross income pursuant to section 951 of the Code shall be
5 treated as dividends under this chapter; provided that amounts included in federal gross income
6 pursuant to section 951A of the Code shall not be treated as dividends.

7 SECTION 2. Subsection (a) of Part B. of section 3 of said chapter 62 of the General
8 Laws is hereby amended by inserting at the end thereof the following:-

9 (20) An amount equal to fifty percent of amounts included in federal gross income
10 pursuant to section 951A of the Code.

SECTION 3. The definition of “Net income” in section 1 of chapter 63 of the General Laws, as most recently amended by chapter 273 of the Acts of 2018, is hereby amended by striking the sixth sentence and replacing it with the following sentence:-

For purposes of this definition, amounts included in federal gross income pursuant to section 951 of the Code shall be treated as dividends; provided that amounts included in federal gross income pursuant to section 951A of the Code shall not be treated as dividends.

SECTION 4. Said definition of “Net income” in said section 1 of said chapter 63 of the General Laws, as so amended, is hereby further amended by striking subsection (g) and replacing it with the following subsection:-

(g) the deductions allowed by sections 245A, 250 and 965(c) of the Code; provided, however, that a deduction shall be allowed for an amount equal to fifty percent of amounts included in federal gross income pursuant to section 951A of the Code.

SECTION 5. Section 2A of said chapter 63 of the General Laws, as so amended, is hereby amended by striking subsection (h) and replacing it with the following subsection:-

(h) For purposes of this section, dividends that are deemed to be received from an entity, including amounts included in federal gross income pursuant to section 951 of the Code, shall not be considered receipts, and amounts included in federal gross income pursuant to section 951A of the Code also shall not be considered receipts.

SECTION 6. Paragraph 4 of section 30 of said chapter 63, as so amended, is hereby amended by striking the fourth sentence and replacing it with the following sentence:-

For purposes of this section and subsection (a) of section 38, amounts included in federal gross income pursuant to section 951 of the Code shall be treated as dividends; provided that amounts included in federal gross income pursuant to section 951A of the Code shall not be treated as dividends.

SECTION 7. Said paragraph 4 of said section 30 of said chapter 63, as so amended, is hereby further amended by striking clause (viii) and replacing it with the following clause:-

(viii) the deductions allowed by sections 245A, 250 and 965(c) of the Code; provided, however, that a deduction shall be allowed for an amount equal to fifty percent of amounts included in federal gross income pursuant to section 951A of the Code.

SECTION 8. Subsection (f) of section 38 of said chapter 63, as so amended, is hereby amended by inserting, in line 136, after the word “dividends”, the following:- , amounts included in federal gross income pursuant to section 951A of the Code,

SECTION 9. The provisions of this Act shall apply to all tax years beginning on or after January 1, 2025.