

House Bills Affecting the Corporate Minimum Tax

(HBs 2413, 2539, 3217 and 3447)

Bill Number	Tax Base	Other Personal Income Tax Changes	Other Corporate Excise/Income Tax Changes	Applicability
2413	Fixed Assets, Payroll, Sales	Limit on credit usage	Limit on credit usage	Tax Year 2011+
2539	Value Added	None	None	Tax Year 2012+
3217	Flat tax of \$150	None	Refund of past collections	Tax Years 2009+
3447	Two-tiered flat tax (\$150/\$500)	None	None	Tax Year 2011+

LRO 3/14/2011

MEASURE: HB 2413
 EXHIBIT: B
 HOUSE REVENUE COMMITTEE
 DATE: 3/15/2011 PAGES: 1
 SUBMITTED BY: CHRIS ALLANACH

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MEASURE: HB 2539
 EXHIBIT: B
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MEASURE: HB 3217
 EXHIBIT: 8
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MEASURE: HB 3447
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