

By Mr. Picucci of Leominster (by request), petition of John Louis James relative to the delegation of power to all cities and towns to levy and collect additional personal income taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE DELEGATION OF POWER TO ALL CITIES AND TOWNS TO LEVY AND COLLECT VARIOUS ADDITIONAL TAXES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding the provisions of any section of any existing
2 charter of plan of government as noted in General Laws chapter 43
3 and chapter 43-B or any other charter or corporate agreement
4 between any city or town and the Commonwealth of Massachu-
5 setts to the contrary, be it now enacted this statute of law to
6 immediately delegate the power to all cities and towns in the State
7 of Massachusetts to permit any city or town who may choose to do
8 so to enact local laws and/or ordinances to levy and collect addi-
9 tional taxes by means of city and town Income taxes on the
10 personal income of all persons residing in their city or town regard-
11 less of how or where the income was earned. Their place of legal
12 residence is to be considered the town or city where they vote.
13 Exemptions similar to state and federal income taxes should be
14 permitted when taxes are levied.

15 The before requested income taxes are to be graduated income
16 taxes on the net income, after all deductions are considered, similar
17 to present federal income taxes. This statute to be effective within 6
18 months (180 days) from time of enactment by the State Legislature.

