

HOUSE No. 1096

By Mr. Porter of Agawam, petition of the Massachusetts Farm Bureau Federation for a legislative amendment of the Constitution authorizing the General Court to adopt a graduated tax on income. Constitutional Law.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Three.

PROPOSAL FOR A LEGISLATIVE AMENDMENT OF THE CONSTITUTION AUTHORIZING THE LEGISLATURE TO ADOPT A GRADUATED TAX ON INCOME.

1 A joint session of the Senate and House of Repre-
2 sentatives hereby declares it to be expedient to alter
3 the Constitution by the adoption of the following
4 Article of Amendment, to the end that it may become
5 a part of the Constitution, if similarly agreed to in a
6 joint session of the next General Court and approved
7 by the people at the state election next following:

8 ARTICLE OF AMENDMENT.

9 Article forty-four of the constitution which now
10 reads "Full power and authority are hereby given and
11 granted the general court to impose and levy a tax on
12 incomes in the manner hereafter provided. Such tax
13 may be at different rates upon income derived from
14 different classes of property but shall be levied at a
15 uniform rate throughout the commonwealth upon

16 incomes derived from the same class of property. The
17 general court may tax income not derived from prop-
18 erty at a lower rate than income derived from property
19 and may grant reasonable exemptions and abate-
20 ments.”, shall be amended to read as follows:—

21 Full power and authority are hereby given and
22 granted to the general court to levy a tax on the in-
23 come of individuals, partnerships, associations and
24 corporations from all sources within the jurisdiction
25 of the commonwealth. The rates of such tax shall be
26 uniform throughout the commonwealth, but may be
27 graduated progressively in accordance with the
28 amount of income received or by any other reasonable
29 method, and the general court may establish reason-
30 able exemptions, exceptions, deductions and credits.
31 Nothing contained in this article shall abridge or limit
32 any power or authority granted to the general court
33 by any other provision of the constitution to impose
34 and levy taxes on income, or duties and excises
35 measured in whole or in part by income.