

HOUSE No. 1290

By Mr. Matera of Boston (by request), petition of the United Furniture Workers of America for a legislative amendment of the Constitution to permit the levying of a graduated income tax by the General Court. Constitutional Law.

The Commonwealth of Massachusetts

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT OF THE CONSTITUTION OF THE COMMONWEALTH TO PERMIT THE LEVYING OF A GRADUATED INCOME TAX BY THE GENERAL COURT.

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

1 Article forty-four of the Articles of Amendment to
2 the Constitution of the commonwealth shall be
3 amended by striking out the second sentence and
4 substituting therefor the following sentence:— Such
5 tax may be at different rates upon income derived
6 from different classes of property, and shall be levied
7 at graduated rates in accordance with the amount of
8 income received by the individual taxpayers, — so
9 that the aforesaid article forty-four shall read as fol-
10 lows:— Full power and authority are hereby given
11 and granted to the General Court to impose and levy
12 a tax on income in the manner hereinafter provided.

13 Such tax may be at different rates upon income de-
14 rived from different classes of property, and shall be
15 levied at graduated rates in accordance with the
16 amount of income received by the individual tax-
17 payers. The general court may tax income not de-
18 rived from property at a lower rate than income de-
19 rived from property, and may grant reasonable ex-
20 emptions and abatements. Any class of property,
21 the income from which is taxed upon the provisions of
22 this article, may be exempted from the imposition
23 and levying of proportional and reasonable assess-
24 ments, rates and taxes as at present authorized by
25 the Constitution. This article shall not be construed
26 to limit the power of the General Court to impose
27 and levy reasonable duties and excises.