

HOUSE No. 60

Accompanying the tenth recommendation of the Commissioner of Corporations and Taxation (House, No. 50). Constitutional Law.

The Commonwealth of Massachusetts

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT OF THE CONSTITUTION RELATIVE TO THE AUTHORITY OF THE GENERAL COURT TO LEVY EXCISE TAXES AND TAXES ON TANGIBLE PERSONAL PROPERTY.

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 Full power and authority are hereby given and
10 granted to the general court to impose and levy a tax
11 on all tangible personal property or any class or classes
12 thereof as they shall judge to be for the good and wel-
13 fare of this commonwealth. Such tax may be at dif-
14 ferent rates and be determined by different methods for
15 different classes of tangible personal property, but
16 shall, throughout the commonwealth, be levied at the

17 same rate, and be determined by the same method,
18 for the same class thereof. Any class of tangible
19 personal property not taxed under this article may,
20 and any class thereof taxed hereunder shall, be ex-
21 empted from the imposition and levying of propor-
22 tional and reasonable assessments, rates and taxes,
23 as at present authorized by the constitution. This
24 article shall not be construed to limit the power of the
25 general court to impose and levy reasonable duties
26 and excises.