

# HOUSE . . . . No. 402

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By Mr. Matera of Boston, petition of Francis V. Matera and another for a legislative amendment of the Constitution to permit the levying of a graduated income tax by the General Court. Constitutional Law.

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## The Commonwealth of Massachusetts

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

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

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 XLIV of the Articles of Amendment to the  
10 Constitution of the commonwealth shall be amended  
11 by striking out the second sentence and substituting  
12 therefor the following sentence:— Such tax may be  
13 at different rates upon income derived from different  
14 classes of property, and shall be levied at graduated  
15 rates in accordance with the amount of income re-  
16 ceived by the individual taxpayers,— so that the

17 aforesaid Article XLIV shall read as follows: — Full  
18 power and authority are hereby given and granted  
19 to the General Court to impose and levy a tax on  
20 income in the manner hereinafter provided. Such  
21 tax may be at different rates upon income derived  
22 from different classes of property, and shall be levied  
23 at graduated rates in accordance with the amount of  
24 income received by the individual taxpayers. The  
25 General Court may tax income not derived from  
26 property at a lower rate than income derived from  
27 property, and may grant reasonable exemptions and  
28 abatements. Any class of property, the income from  
29 which is taxed upon the provisions of this article,  
30 may be exempted from the imposition and levying of  
31 proportional and reasonable assessments, rates and  
32 taxes as at present authorized by the Constitution.  
33 This article shall not be construed to limit the power  
34 of the General Court to impose and levy reasonable  
35 duties and excises.