

# SENATE . . . . . No. 5

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To accompany the petition of P. Eugene Casey for a legislative amendment of the Constitution authorizing taxation of graduated incomes. Constitutional Law.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Thirty-Six.

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### Proposal for a Legislative Amendment of the Constitution authorizing Taxation of Graduated Incomes.

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  
11 and granted the general court to impose and levy a  
12 tax on incomes in the manner hereafter provided.  
13 Such tax may be at different rates upon income derived  
14 from different classes of property but shall be levied  
15 at a 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 prop-

19 erty and may grant reasonable exemptions and  
20 abatements.”, shall be amended to read as follows:—  
21 Full power and authority are hereby given and granted  
22 to the general court to impose and levy a tax on in-  
23 come in the manner hereafter provided. The general  
24 court may levy such taxes at different rates upon  
25 income derived from different classes of property, or  
26 may tax incomes not derived from property at still  
27 different rates and may make reasonable exemptions  
28 and abatements. The general court may also levy  
29 additional surtaxes upon larger incomes derived either  
30 from property or from employment or from property  
31 alone and may graduate such surtaxes in any way it  
32 sees fit, provided that the same rate of tax or surtax  
33 shall apply to persons living in any part of the com-  
34 monwealth.