

SENATE No. 402

The Commonwealth of Massachusetts

SENATE, April 1, 1930.

The committees on Taxation and Constitutional Law, sitting jointly, to whom was referred so much of the Report of the special commission (including members of the General Court) directed (under chapter 37 of the Resolves of 1929) to continue the investigation of the entire subject of state, county and local taxation and revenues from fees and other sources (House, No. 900) as relates to a legislative amendment of the Constitution relative to the authority of the General Court to levy taxes on tangible personal property, reports in accordance with a provision of Joint Rule No. 23 recommending that the amendment (see Senate, No. 402) ought to pass.

For the committees,

ERLAND F. FISH.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty.

Proposal for a Legislative Amendment of the Constitution relative to the Authority of the General Court to levy Taxes on Tangible Personal Property.

1 A joint session of the senate and house of
2 representatives hereby declares it to be expedient
3 to alter the constitution by the adoption of the
4 following article of amendment, to the end that
5 it may become a part of the constitution if simi-
6 larly agreed to in a joint session of the next
7 general court and approved by the people at
8 the state election next following:—

9 ARTICLE OF AMENDMENT.

10 Full power and authority are hereby given and
11 granted to the general court to impose and levy
12 a tax on all tangible personal property or any
13 class or classes thereof as they shall judge to be
14 for the good and welfare of this commonwealth.
15 Such tax may be at different rates and be de-
16 termined by different methods for different
17 classes of tangible personal property, but shall,
18 throughout the commonwealth, be levied at the
19 same rate, and be determined by the same
20 method, for the same class thereof. Any class

21 of tangible personal property not taxed under
22 this article may, and any class thereof taxed
23 hereunder shall, be exempted from the imposi-
24 tion and levying of proportional and reasonable
25 assessments, rates and taxes.

