

# HOUSE . . . . . No. 82

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Accompanying the thirteenth recommendation of the Commissioner of Corporations and Taxation (House, No. 69). Taxation and Constitutional Law (sitting jointly).

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## The Commonwealth of Massachusetts

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

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.

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

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 ARTICLES OF AMENDMENT.

9 Full power and authority are hereby given and  
10 granted to the general court to impose and levy rea-  
11 sonable duties and excises upon the receipt of income,  
12 from whatever source derived, and also upon the  
13 transaction of business by corporations, unincorpo-  
14 rated associations, partnerships, trusts or otherwise,

15 measured by the amount of income received or other  
16 reasonable method. Such duties and excises may be  
17 graded in respect to the amount of income received,  
18 or classified, or both, but all such duties and excises  
19 shall be uniform throughout the commonwealth.  
20 Reasonable exemptions may, in the discretion of the  
21 general court, be granted therefrom, and also, in con-  
22 nection with the imposition and levying of such  
23 duties and excises, from the imposition and levying  
24 of proportional and reasonable assessments, rates and  
25 taxes, as to any class of property. The power to  
26 impose and levy duties and excises under this article  
27 shall not be affected by any limitation or restriction  
28 applicable to the imposition and levying of propor-  
29 tional and reasonable assessments, rates and taxes.  
30 Nothing contained in this article shall abridge or  
31 limit any power or authority granted to the general  
32 court by any other provision of the constitution to  
33 impose and levy any kind of tax.

34 Full power and authority are hereby given and  
35 granted to the general court to impose and levy a tax  
36 on all tangible personal property or any class or classes  
37 thereof as they shall judge to be for the good and  
38 welfare of this commonwealth. Such tax may be  
39 at different rates and be determined by different  
40 methods for different classes of tangible personal  
41 property, but shall, throughout the commonwealth,  
42 be levied at the same rate, and be determined by the  
43 same method, for the same class thereof. Any class  
44 of tangible personal property not taxed under this  
45 article may, and any class thereof taxed hereunder  
46 shall, be exempted from the imposition and levying  
47 of proportional and reasonable assessments, rates and  
48 taxes.