

By Mr. Backman of Brookline, petition of Jack H. Backman for a legislative amendment to the Constitution granting to the General Court the power and authority to impose and levy a graduated tax on incomes. Constitutional Law.

**The Commonwealth of Massachusetts**

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION  
GRANTING TO THE GENERAL COURT THE POWER AND AUTHORITY  
TO IMPOSE AND LEVY A GRADUATED TAX ON INCOMES.

1 A majority of all the members elected to the Senate and House  
2 of Representatives, in joint session, hereby declares it to be ex-  
3 pedient to alter the Constitution by the adoption of the following  
4 Article of Amendment, to the end that it may become a part of  
5 the Constitution [if similarly agreed to in a joint session of the  
6 next General Court and approved by the people at the state  
7 election next following]:

8 ARTICLE OF AMENDMENT.

9 Art. . Full power and authority are hereby given and  
10 granted to the general court, in the alternative to the exercise  
11 of the power and authority to impose and levy a tax on incomes  
12 in the manner provided in Article LXIV of the Amendments to  
13 the Constitution of the Commonwealth, to impose and levy a  
14 tax on incomes at rates which are proportioned or graduated ac-  
15 cording to the total amount of income received, irrespective of  
16 the source from which it may be derived, and to grant reasonable  
17 exemptions, deductions and abatements. Any property the in-  
18 come from which is taxed under the provisions of this article  
19 may be exempted from the imposition and levying of propor-  
20 tional and reasonable assessments, rates and taxes as at present  
21 authorized by the constitution. This article shall not be con-  
22 strued to limit the power of the general court to impose and levy  
23 reasonable duties and excises.

The Constitution of the United States

Article I, Section 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

1. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

2. No Person shall be a Representative who shall not have attained to the Age of twenty five Years, seven Years, and seven Months, and who shall not, when elected, have been seven Years a Citizen of the United States, and who shall not, when elected, be Inhabitant of that State in which he shall be chosen.