

By Mr. White of Boston, petition of W. Paul White for a legislative amendment to the Constitution relative to authorizing the General Court to grant a credit against an individual's income tax liability and a deduction from income for certain expenditures paid by him for education of his dependents. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Nine.

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION AUTHORIZING THE GENERAL COURT TO GRANT A CREDIT AGAINST AN INDIVIDUAL'S INCOME TAX LIABILITY AND A DEDUCTION FROM INCOME FOR CERTAIN EXPENDITURES PAID BY HIM FOR EDUCATION OF HIS DEPENDENTS.

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

8 **ARTICLE OF AMENDMENT.**

9 **ART.** . Article XLIV of the Articles of Amendments to
10 the Constitution of the Commonwealth is hereby annulled and the
11 following adopted in its place:

12 Article XLIV. Full power and authority are hereby given and
13 granted to the general court to impose and levy a tax on income in
14 the manner hereinafter provided. Such tax may be at different
15 rates upon income from different classes of property, but shall be
16 levied at a uniform rate throughout the commonwealth upon
17 incomes derived from the same class of property. The general court
18 may tax income not derived from property at a lower rate than
19 income derived from property, and may grant reasonable

20 exemptions and abatements. The general court may grant credits
21 against an individual's income tax liability and deductions from
22 income for monies expended by an individual for the attendance
23 by his dependents at a school in grades one through twelve,
24 inclusive, within the commonwealth. Any class of property the
25 income from which is taxed under the provisions of this article may
26 be exempted from the imposition and levying of proportional and
27 reasonable assessments, rates and taxes as at present authorized by
28 the constitution. This article shall not be construed to limit the
29 power of the general court to impose and levy reasonable duties
30 and excises.