

By Mr. Whitney of Fall River, petition of Charles E. Silvia relative to the gradual abolition of the income tax surcharges. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT ABOLISHING THE INCOME TAX SURCHARGE.

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

1 Chapter 684 of the acts of 1975 is hereby amended by striking out  
2 section 88 and inserting in place thereof the following section: —

3 *Section 88.* For the taxable year ending on or after December  
4 thirty-first, nineteen hundred and eighty-two, there is hereby im-  
5 posed, in addition to the taxes levied under the provisions of  
6 chapter sixty-two of the General Laws, a tax equal to six and  
7 one-half per cent of the taxes levied under the provisions of said  
8 chapter sixty-two.

9 For the taxable year ending on or after December thirty-first,  
10 nineteen hundred and eighty-three, there is hereby imposed, in  
11 addition to the taxes levied under the provisions of chapter sixty-  
12 two of the General Laws, a tax equal to four and one-half per cent  
13 of the taxes levied under the provisions of said chapter sixty-two.

14 For the taxable year ending on or after December thirty-first,  
15 nineteen hundred and eighty-four, there is hereby imposed, in  
16 addition to the taxes levied under the provisions of chapter sixty-  
17 two of the General Laws, a tax equal to two and one-half per cent  
18 of the taxes levied under the provisions of said chapter sixty-two.

19 For the taxable year ending on or after December thirty-first,  
20 nineteen hundred and eighty-five, there shall be no additional taxes  
21 to those levied under the provisions of chapter sixty-two of the  
22 General Laws.

