

HOUSE No. 5529

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 22, 1982.

The committee on Rules to whom was referred the Order (filed by Mr. Cohen of Andover) relative to requesting the opinions of the Honorable the Justices of the Supreme Judicial Court on certain questions of law pertaining to legislation to provide a system of low income vanishing exemptions from the state income tax (House, No. 5529), reports that the same ought to be adopted.

For the Committee,

GEORGE KEVERIAN.

The Commonwealth of Massachusetts

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

Whereas, There are several bills pending before the General Court pertaining to the taxation of income; and

Whereas, Said bills have been referred to the Joint Committee on Taxation; and

Whereas, Said committee has reported a bill which is a redraft of said bills (see House Bill No. 5528), a copy of which is submitted herewith; and

Whereas, Said bill would implement what the committee deems to be a system of "reasonable exemptions" pursuant to Article XLIV of the Amendments to the Constitution of the Commonwealth of Massachusetts; and

Whereas, The proposed system is triggered in a manner similar to the currently existing and historically sound low income exemption; and

Whereas, Some doubt exists as to the constitutionality of said bill, if enacted into law, therefore be it

Ordered, That the opinion of the Honorable Justices of the Supreme Judicial Court be required by the House of Representatives upon the following important question of law:

Is it constitutionally competent for the General Court to enact House Bill No. 5528 which would provide for a system of low income vanishing exemptions from the state income tax under the provisions of Article XLIV of the Amendments to the Constitution of the Commonwealth of Massachusetts?