

HOUSE No. 438

By Mr. Mahar of Orange, petition of Henry F. Long (Commissioner of Corporations and Taxation) for a legislative amendment of the Constitution relative to authority of the General Court to levy excise taxes and taxes on tangible personal property. Constitutional Law.

The Commonwealth of Massachusetts

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

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 ARTICLE OF AMENDMENT.

9 Full power and authority are hereby given and
10 granted to the general court to impose and levy a tax
11 on all tangible personal property or any class or classes

12 thereof as they shall judge to be for the good and
13 welfare of this commonwealth. Such tax may be
14 at different rates and be determined by different
15 methods for different classes of tangible personal
16 property, but shall, throughout the commonwealth,
17 be levied at the same rate, and be determined by the
18 same method, for the same class thereof. Any class
19 of tangible personal property not taxed under this
20 article may, and any class thereof taxed hereunder
21 shall, be exempted from the imposition and levying
22 of proportional and reasonable assessments, rates and
23 taxes.