

HOUSE No. 18

Resolve accompanying the petition of William S. Kinney for an amendment of the Constitution authorizing the General Court to impose certain taxes. Constitutional Amendments. January 1.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Thirteen.

RESOLVE

Providing for an Amendment of the Constitution relative to the Authority of the General Court to impose Taxes.

1 *Resolved*, That it is expedient to alter the constitution
2 of the commonwealth by the adoption of the subjoined
3 article of amendment, and that the said article, being
4 agreed to by a majority of the senators and two thirds of
5 the members of the house of representatives present and
6 voting thereon, be entered on the journals of both houses
7 with the yeas and nays taken thereon, and referred to the
8 general court next to be chosen, and that the said article
9 be published, to the end that if agreed to in the manner
10 provided by the constitution, by the general court next to
11 be chosen, it may be submitted to the people for their ap-
12 proval and ratification in order that it may become a part
13 of the constitution of the commonwealth.

ARTICLE OF AMENDMENT.

14 Full power and authority are hereby given and granted
15 to the general court to impose and levy proportional and
16 reasonable assessments, rates and taxes upon all the in-
17 habitants of, and persons resident and real estate lying
18 within the said commonwealth; and to impose and levy
19 reasonable taxes upon personal property or upon the
20 income derived therefrom as well as upon incomes derived
21 from professions, trades and employments, which shall
22 be proportional upon property or incomes of the same
23 class, provided that personal property the income from
24 which is taxed may be exempt from other taxes, as well
25 as from duties and excises other than those imposed on
26 licenses, transfers, legacies and successions; and in taxing
27 personal property or incomes the general court may grant
28 reasonable exemptions and abatements, may classify per-
29 sonal property and incomes in a reasonable manner, may
30 classify machinery as personal property, and may tax the
31 interest of both owner and mortgagee in mortgaged real
32 estate as real estate either separately or to the owner.