

HOUSE No. 1881

Resolve accompanying the petition of Henry J. Mahoney for an amendment of the Constitution relative to the authority of the General Court to impose taxes. Taxation. January 26.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Fourteen.

RESOLVE

To provide 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
8 the general court next to be chosen, and that the said
9 article be published, to the end that if agreed to in the
10 manner provided by the constitution by the general
11 court next to be chosen, it may be submitted to the peo-
12 ple for their approval and ratification in order that it
13 may become a part of the constitution of the common-
14 wealth.

ARTICLE OF AMENDMENT.

15 Full power and authority are hereby given and granted
16 to the general court to impose and levy reasonable assess-
17 ments, rates and taxes upon all the inhabitants of, and
18 persons resident, and real estate lying within the said
19 commonwealth; and to impose and levy reasonable taxes
20 upon personal property and incomes, except incomes
21 derived from real estate lying within the said common-
22 wealth: *provided*, that the general court may grant rea-
23 sonable exemptions and abatements and may exempt from
24 other taxation any class of property of which the income
25 is taxed.