

# HOUSE . . . . No. 607

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By Mr. Morris of Everett, petition of The Massachusetts State Industrial Union Council of the Congress of Industrial Organizations for a legislative amendment of the Constitution giving the General Court full power to levy a graduated tax on incomes. Constitutional Law.

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## The Commonwealth of Massachusetts

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

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### PROPOSAL FOR A LEGISLATIVE AMENDMENT OF THE CONSTITUTION AUTHORIZING GRADUATED TAXATION OF INCOMES.

1 A joint session of the senate and house of representa-  
2 tives hereby declares it to be expedient to alter the  
3 constitution by the adoption of the following article  
4 of amendment, to the end that it may become a part  
5 of the constitution, if similarly agreed to in a joint  
6 session of the next general court and approved by the  
7 people at the state election next following: —

8 ARTICLE OF AMENDMENT.

9 Article forty-four of the constitution which now  
10 reads "Full power and authority are hereby given  
11 and granted the general court to impose and levy a  
12 tax on incomes in the manner hereafter provided.  
13 Such tax may be at different rates upon income de-

14 rived from different classes of property but shall be  
15 levied at a uniform rate throughout the common-  
16 wealth upon incomes derived from the same class of  
17 property. The general court may tax income not  
18 derived from property at a lower rate than income  
19 derived from property and may grant reasonable  
20 exemptions and abatements”., shall be amended to  
21 read as follows:— Full power and authority are  
22 hereby given and granted to the general court to  
23 impose and levy a tax on income in the manner here-  
24 after provided. The general court may levy such  
25 taxes at different rates upon income derived from  
26 different classes of property, or may tax incomes  
27 not derived from property at still different rates and  
28 may make reasonable exemptions and abatements.  
29 The general court may also levy additional surtaxes  
30 upon larger incomes derived either from property or  
31 from employment or from property alone and may  
32 graduate such surtaxes in any way it sees fit, provided  
33 that the same rate of tax or surtax shall apply to  
34 persons living in any part of the commonwealth.