HOUSE . . . . . No. 1181

By Mrs. Koplow of Brookline, petition of Freyda P. Koplow for a legislative amendment to the Constitution to impose and levy a graduated income tax based on the federal income tax. Constitutional Law.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Seven.

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION AUTHORIZING THE GENERAL COURT TO IMPOSE AND LEVY A GRADUATED INCOME TAX AND TO BASE SUCH TAX UPON THE FEDERAL INCOME TAX.

A majority of all the members elected to the Senate and House of Representatives, in joint session, hereby declares it to be expedient to alter the Constitution by the adoption of the following Article of Amendment, to the end that it may become a part of the Constitution [if similarly agreed to in a joint session of the next General Court and approved by the people at the state election next following]:

ARTICLE OF AMENDMENT.

ART. . The general court shall have full power and authority to impose and levy a tax on incomes at rates which may be imposed and levied by the application of a uniform rate to the individual income tax liability as determined under the laws of the United States. The general court may prescribe reasonable exceptions and modifications to such provision.