

By Mr. Backman, a petition (accompanied by proposal, Senate, No. 1412) of Jack H. Backman for a legislative amendment to the Constitution to grant the General Court the power and authority to impose and levy a graduated income tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Six.

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION GRANTING TO THE GENERAL COURT THE POWER AND AUTHORITY TO IMPOSE AND LEVY A GRADUATED TAX.

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

7 **ARTICLE OF AMENDMENT.**

8 Full power and authority are hereby given and granted to the
9 general court, in the alternative to the exercise of the power and
10 authority to impose and levy a tax on incomes in the manner
11 provided in Article LXIV of the Amendments to the Constitution
12 of the Commonwealth, to impose and levy a tax on incomes at rates
13 which are proportioned or graduated according to the total amount
14 of income received, irrespective of the source from which it may be
15 derived, and to grant reasonable exemptions, deductions and
16 abatements. Any property the income from which is taxed under
17 the provisions of this article may be exempted from the imposition
18 and levying of proportional and reasonable assessments, rates and
19 taxes as at present authorized by the constitution. This article shall
20 not be construed to limite the power of the general court to impose
21 and levy reasonable duties and excises.

