

By Mr. Lawless of Orleans, petition of Robert C. Lawless for a legislative amendment to the Constitution granting to the General Court the power and authority to impose and levy a graduated tax. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety-Two.

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

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

8 **ARTICLE OF AMENDMENT.**

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

