

By Mr. Murphy of Boston, petition of Paul Murphy for a legislative amendment to the Constitution relative to authorizing the General Court to grant a credit against an individual's income tax liability and a deduction from income for certain expenditures paid by him for education of his dependents. Taxation.

**The Commonwealth of Massachusetts**

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION AUTHORIZING THE GENERAL COURT TO GRANT A CREDIT AGAINST AN INDIVIDUAL'S INCOME TAX LIABILITY AND A DEDUCTION FROM INCOME FOR CERTAIN EXPENDITURES PAID BY HIM FOR EDUCATION OF HIS DEPENDENTS.

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

8 ARTICLE OF AMENDMENT.

9 ART. . . . Article XLIV of the Articles of Amendment to  
10 the Constitution of the Commonwealth is hereby annulled and  
11 the following adopted in its place: —

12 Article XLIV. Full power and authority are hereby given  
13 and granted to the general court to impose and levy a tax on  
14 income in the manner hereinafter provided. Such tax may be at  
15 different rates upon income from different classes of property,  
16 but shall be levied at a uniform rate throughout the common-  
17 wealth upon incomes derived from the same class of property.  
18 The general court may tax income not derived from property  
19 at a lower rate than income derived from property, and may  
20 grant reasonable exemptions and abatements. The general court  
21 may grant credits against an individual's income tax liability  
22 and deductions from income for monies expended by an indi-

