

SENATE No. 117

To accompany the petition of George F. Willett for an amendment of the Constitution enlarging the power of the General Court to impose a tax on incomes. Constitutional Amendments.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twelve.

RESOLVE

To provide for an Amendment of the Constitution enlarging the Power of the General Court to impose a Tax on Incomes.

1 *Resolved*, That it is expedient to alter the constitution
2 of the commonwealth by the adoption of the subjoined
3 article of amendment; and that the said article, being
4 agreed to by a majority of the senators and two-thirds of
5 the members of the house of representatives present and vot-
6 ing thereon, be entered on the journals of both houses, with
7 the yeas and nays taken thereon, and be referred to the
8 general court next to be chosen; and that the said article
9 be published, to the end that, if agreed to, in the manner
10 provided by the constitution, by the general court next
11 to be chosen, it may be submitted to the people for their
12 approval and ratification, in order that it may become a
13 part of the constitution of the commonwealth.

ARTICLE OF AMENDMENT.

14 Full power and authority are hereby given and granted
15 to the general court to impose and levy, at uniform rates
16 throughout the commonwealth, reasonable taxes upon in-
17 comes, which shall be proportional upon incomes from the
18 same class of subjects, and to grant reasonable exemptions
19 and abatements; but any class of property the income
20 from which is taxed under the provisions of this article
21 shall be exempt from other taxes, as well as from duties
22 and excises other than those imposed on licenses, trans-
23 fers, legacies and successions.