

By Mr. Robinson of Melrose, petition of William G. Robinson and other members of the House for a legislative amendment to the Constitution relative to limiting state spending. Taxation.

**The Commonwealth of Massachusetts**

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION RELATIVE TO LIMITING STATE SPENDING.

1 A majority of all the members elected to the Senate and House of  
2 Representatives, in joint session, hereby declared 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  
7 following]:

8 **ARTICLE OF AMENDMENT.**

9 *Section 1.* For the purposes of this article the following defini-  
10 tions apply:—

11 “Excess tax revenue” means revenue from taxes in any fiscal year  
12 that exceeds the total of the Commonwealth expenditure limit for  
13 that fiscal year plus the funds expended in that fiscal year in local  
14 aid.

15 “Commonwealth expenditure limit” means the limit established  
16 on Section 2 of this article.

17 “Commonwealth operating expenses” means all expenditures by  
18 the Commonwealth except expenditures for capital outlay and for  
19 local aid.

20 “Local aid” means funds paid directly to any city or town and

21 funds paid to any political subdivision that imposes assessments on  
22 cities and towns that are paid by property taxes.

23 “Tax” includes taxes and excises payable to the Commonwealth  
24 or collected on behalf of the Commonwealth and excludes fees,  
25 charges, and tolls.

26 “Tax increase” means any increase in any tax rate, any decrease  
27 or elimination of any exemption or deduction, any additional  
28 inclusion of goods, services, or income under a tax, or the creation  
29 of a new tax.

30 *Section 2.* Except as otherwise herein provided, the funds ap-  
31 propriated in any fiscal year for “commonwealth operating ex-  
32 penses” shall be no greater than the amount appropriated for  
33 “commonwealth operating expenses” during the previous fiscal  
34 year plus four percent.

35 *Section 3.* If there is excess tax revenue in any fiscal year, no tax  
36 increase nor any new tax shall be imposed during the next fiscal  
37 year, except as provided in section four of this article.:—

38 *Section 4.* Excess revenue may be expended only in case of an  
39 emergency and when the appropriation for such expenditure has  
40 been approved by a vote of two-thirds of the members of each  
41 branch of the legislature, said vote to be determined by yeas and  
42 nays, which shall be recorded, and has received the approval of the  
43 governor or has been passed by the legislature over the objections  
44 of the governor in accordance with the provisions of Article II of  
45 section I of chapter I, part the second of the Massachusetts Consti-  
46 tution as amended by article 90 of the Massachusetts Constitution.  
47 An emergency shall be deemed to exist only when the immediate  
48 preservation of the health and safety of the people or the immediate  
49 preservation of the financial stability of the commonwealth or any  
50 of its political subdivision is involved and when the expenditure or  
51 the event creating the need for the expenditure could not have been  
52 anticipated.

53 No funds shall be appropriated or expended pursuant to this  
54 section unless the Governor submits legislation to the General  
55 Court stating an emergency exists. Before filing such legislation,  
56 the Governor shall receive from the Treasurer of the Common-  
57 wealth and the Auditor of the Commonwealth written statements  
58 including, but not limited to, detailed explanations indicating an

59 emergency exists. When the Governor files the emergency legisla-  
60 tion he shall also submit these written statements to the General  
61 Court.

62 *Section 5.* The provisions of this article shall be effective for  
63 fiscal year 1988 and thereafter.

