SENATE DOCKET, NO. 1451 FILED ON: 1/21/2011

SENATE . . . . . No. 18

The Commonwealth of Massachusetts

PRESENTED BY:

Stanley C. Rosenberg

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

Proposal for a legislative amendment to the Constitution allowing for a graduated income tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Stanley C. Rosenberg	*Hampshire and Franklin*
James B. Eldridge	☐ *[District]* ☐
Jay R. Kaufman	*15th Middlesex*
Sonia Chang-Diaz	☐ *[District]* ☐
Alice K. Wolf	*25th Middlesex*
Jonathan Hecht	*29th Middlesex*
David B. Sullivan	*6th Bristol*
Elizabeth A. Malia	*11th Suffolk*
Peter V. Kocot	*1st Hampshire*
Patricia D. Jehlen	☐ *[District]* ☐
Jason M. Lewis	*31st Middlesex*
Daniel A. Wolf	

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SENATE . . . . . No. 18

By Mr. Rosenberg, petition (accompanied by proposal, Senate, No. 18) of Stanley Rosenberg, James Eldridge, Jay Kaufman and other members of the General Court for a legislative amendment to the Constitution to allow for a graduated income tax. Revenue.

The Commonwealth of Massachusetts

Proposal for a legislative amendment to the Constitution allowing for a graduated income tax.

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

ARTICLE OF AMENDMENT.

SECTION 1: Article XLIV of the Amendments to the Constitution is hereby amended by striking out the second and third sentences and inserting in place thereof the following:-

"In order that the burden of such a tax is fairly and equitably distributed, such tax shall be levied at graduated rates, so that higher rates are imposed on taxpayers in higher income brackets and lower rates on those in lower income brackets. The general court may grant reasonable exemptions and abatements and establish the number and range of brackets."