

**SENATE . . . . . No. 19**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***James B. Eldridge***

*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 adoption of the accompanying proposal for constitutional amendment:

Proposal for a legislative amendment to the constitution creating a progressive income tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>James B. Eldridge</i>	
<i>Carl M. Sciortino, Jr.</i>	<i>34th Middlesex</i>
<i>Sonia Chang-Diaz</i>	
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Jason M. Lewis</i>	<i>31st Middlesex</i>
<i>Ellen Story</i>	<i>3rd Hampshire</i>

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By Mr. Eldridge, a petition (accompanied by proposal for constitutional amendment, Senate, No. 19) of James B. Eldridge, Carl M. Sciortino, Jr., Sonia Chang-Diaz, Jonathan Hecht and other members of the General Court for a legislative amendment to the Constitution relative to creating a progressive income tax. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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Proposal for a legislative amendment to the constitution creating a progressive 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.**

1 Article 44 of the Articles of Amendment of the Massachusetts Constitution is hereby  
2 amended by striking out the second and third sentences and inserting in place thereof the  
3 following:-- “In order that the burden of such tax is fairly and equitably distributed, such tax  
4 shall be levied at graduated rates, so that higher rates are imposed on taxpayer in higher income  
5 brackets and lower rates on those in lower income brackets. The General Court may grant  
6 reasonable exemptions and abatelements and establish the number and range of brackets”.