SENATE DOCKET, NO. 1114 FILED ON: 1/17/2013

SENATE . . . . . No. 16

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:
James B. Eldridge	*Middlesex and Worcester*
Peter V. Kocot	*1st Hampshire*
Sonia Chang-Diaz	*Second Suffolk*

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SENATE . . . . . No. 16

By Mr. Eldridge, a petition (accompanied by proposal, Senate, No. 16) of James B. Eldridge, Peter V. Kocot and Sonia Chang-Diaz for a legislative amendment to the Constitution relative to creating a progressive income tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *19* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

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.

Article 44 of the Articles of Amendment of the Massachusetts 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 tax is fairly and equitably distributed, such tax shall be levied at graduated rates, so that higher rates are imposed on taxpayer 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.