

SENATE No. 59

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Barrett

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 providing for a graduated income tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael J. Barrett	Third Middlesex
Timothy J. Toomey, Jr.	26th Middlesex
Chris Walsh	6th Middlesex
David M. Rogers	24th Middlesex
Peter V. Kocot	1st Hampshire
Tricia Farley-Bouvier	3rd Berkshire
Mary S. Keefe	15th Worcester
Jason M. Lewis	Fifth Middlesex
Cory Atkins	14th Middlesex
Ruth B. Balsler	12th Middlesex
Thomas M. McGee	Third Essex
Carmine L. Gentile	13th Middlesex
Daniel A. Wolf	Cape and Islands
Benjamin Swan	11th Hampden
Patricia D. Jehlen	Second Middlesex
Kay Khan	11th Middlesex

SENATE No. 59

By Mr. Barrett, a petition (accompanied by proposal for constitutional amendment, Senate, No. 59) of Michael J. Barrett, Timothy J. Toomey, Jr., Chris Walsh, David M. Rogers and other members of the General Court for a legislative amendment to the Constitution providing for a graduated income tax. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

Proposal for a legislative amendment to the Constitution providing 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.

1 SECTION 1: Article XLIV of the Amendments to the Constitution is hereby amended by
2 striking out the second and third sentences and inserting in place thereof the following 2
3 sentences:-

4 "To ensure that the burden of such a tax is fairly and equitably distributed, such tax shall
5 be levied at graduated rates, so that higher rates are imposed on taxable income in higher ranges
6 and lower rates on taxable income in lower ranges. The general court shall set the rates of such
7 tax, may grant reasonable exemptions and abatement, and shall establish no fewer than 5
8 income brackets, provided, however, that (1) tax on income shall not be increased by more than
9 0.5 per cent for any tax bracket in any 2-year legislative session; (2) no rate of tax on income

10 shall exceed 9 per cent; (3) the highest tax bracket income range shall be set to comprise
11 approximately the top 5 per cent of earners in the commonwealth; (4) the second highest tax
12 bracket income range shall be set to comprise approximately the sixty-sixth percentile to the
13 ninety-fifth percentile of earners in the commonwealth; (5) the third highest tax bracket income
14 range shall be set to comprise approximately the thirty-sixth percentile to the sixty-fifth
15 percentile of earners in the commonwealth; (6) the fourth highest tax bracket income range shall
16 be set to comprise approximately the sixth percentile to the thirty-fifth percentile of earners in
17 the commonwealth; (7) the fifth highest tax bracket income range shall be set to comprise
18 approximately the lowest 5 per cent of earners in the commonwealth; and (8) the upper and
19 lower limits of the income range assigned to each marginal tax bracket shall be set and published
20 annually by the department of revenue.”