

**SENATE . . . . . No. 23**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bruce E. Tarr***

*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 to cap the state income tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>3/5/2021</i>

**SENATE . . . . . No. 23**

---

By Mr. Tarr, a petition (accompanied by proposal, Senate, No. 23) of Bruce E. Tarr for a legislative amendment to the Constitution to cap the state income tax. Revenue.

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

Proposal for a legislative amendment to the Constitution to cap the state 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 Massachusetts Constitution is hereby amended by adding the following  
2 paragraph at the end thereof:-

3 In addition to the taxes on income otherwise authorized under this Article, the tax on that  
4 portion of annual taxable income shall not be in excess of 6.25 per cent reported on any return  
5 related to those taxes. This paragraph shall apply to all tax years beginning on or after January 1,  
6 2023.