

HOUSE No. 5007

The Commonwealth of Massachusetts

INITIATIVE PETITION OF JAMES JOHN STERGIOS AND OTHERS.

OFFICE OF THE SECRETARY.

BOSTON, January 7, 2026.

Timothy Carroll
Clerk of the House of Representatives
State House
Boston, Massachusetts 02133

Sir: — I herewith transmit to you, in accordance with the requirements of Article XLVIII of the Amendments to the Constitution “An Initiative Petition for a Law Relative to Reducing the State Personal Income Tax Rate from 5% to 4%,” signed by ten qualified voters and filed with this department on or before December 3, 2025, together with additional signatures of qualified voters in the number of 86,970, being a sufficient number to comply with the provisions of said Article.

Sincerely,

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth.

AN INITIATIVE PETITION.

Pursuant to Article XLVIII of the Amendments to the Constitution of the Commonwealth, as amended, the undersigned qualified voters of the Commonwealth, ten in number at least, hereby petition for the enactment into law of the following measure:

HOUSE No. 5007

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act relative to reducing the state personal income tax rate from 5% to 4%.

Be it enacted by the People, and by their authority, as follows:

1 SECTION 1. Section 4 of chapter 62 of the General Laws as appearing in the 2024
2 Official Edition is hereby amended by striking out subparagraph (a)(1)(2) and subparagraph (b)
3 and inserting in place thereof the following two subparagraphs —

4 (a) (1)(2) Part A taxable income consisting of interest and dividends shall be taxed at the
5 rate of 4.67 per cent for the tax year beginning on January 1, 2027, 4.33 per cent for the tax year
6 beginning on January 1, 2028, and 4.00 per cent for tax years beginning on or after January 1,
7 2029.

8 (b) Part B taxable income shall be taxed at the rate of 4.67 per cent for the tax year
9 beginning on January 1, 2027, 4.33 per cent for the tax year beginning on January 1, 2028, and
10 4.00 per cent for tax years beginning on or after January 1, 2029.

11 SECTION 2. The provisions of this law are severable, and if any clause, sentence,
12 paragraph or section of this chapter, or an application thereof, shall be adjudged by any court of
13 competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the

- 14 remainder thereof but shall be confined in its operation to the clause, sentence, paragraph,
- 15 section, or application adjudged invalid.

FIRST TEN SIGNERS

<u>NAME</u>	<u>RESIDENCE</u>	<u>CITY OR TOWN</u>
James John Stergios	584 Washington Street	Brookline
Christopher Robert Anderson	18 Lillian Way	Wayland
Christopher Richard Carlozzi	115 Lester Road	Brockton
Elizabeth Karoline Mahoney	28 Mount Vernon Street	Arlington
Paul D. Craney	80 Osgood Street	North Andover
Pauline Ann Zywaski	62 Russett Road	Boston
Ellen Claire Paxton	262 Riverbend Drive	Groton
Kenneth Douglas Paxton	262 Riverbend Drive	Groton
Stephen D. Fantone	340 Summer Street	Lynnfield
Richard F. Laws	5 Elderberry Road	Westford

CERTIFICATE OF THE ATTORNEY GENERAL.

September 3, 2025.

Honorable William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Room 1705
Boston, Massachusetts 02108

Re: Initiative Petition No. 25-18: Initiative Petition for a Law Relative to
Reducing the State Personal Income Tax Rate from 5% to 4%

Dear Secretary Galvin:

In accordance with the provisions of Article 48 of the Amendments to the Massachusetts Constitution, I have reviewed the above-referenced initiative petition, which was submitted to me on or before the first Wednesday of August of this year.

I hereby certify that this measure is in proper form for submission to the people; that the measure is not, either affirmatively or negatively, substantially the same as any measure which has been qualified for submission or submitted to the people at either of the two preceding biennial state elections; and that it contains only subjects that are related or are mutually dependent and which are not excluded from the initiative process pursuant to Article 48, the Initiative, Part 2, Section 2.

In accordance with Article 48, I enclose a fair, concise summary of the measure.

Sincerely,

ANDREA JOY CAMPBELL,
Attorney General.

SUMMARY OF 25-18

This proposed law would, over a period of three years, lower the tax rates on (1) personal taxable income consisting of interest and dividends, and (2) personal taxable income other than interest, dividends or capital gain income, such as wages and salaries. Both tax rates were 5.00% for tax year 2024. The proposed law would set both tax rates at 4.67% for tax year 2027, 4.33% for tax year 2028, and 4.00% beginning in tax year 2029.

The proposed law states that, if any of its parts were declared invalid, the other parts would stay in effect.