

### Primary Sponsor Bill Summary

**Senate, No. 12**      Proposal for a legislative amendment to the Constitution to cap the state income tax

**Sponsor:**            [Senator Bruce E. Tarr](#)

**Legislative amendment to:**      Article XLIV (44) of the Massachusetts Constitution

**Proposed legislation:**      This proposal would cap the state income tax by amending Article XLIV (44) of the Massachusetts Constitution. In addition to the taxes on income otherwise authorized under Article XLIV, the tax on that portion of annual taxable income could not be in excess of 6.25 per cent reported on any return related to those taxes. This change would apply to all tax years beginning on or after January 1, 2025.