

SENATE No. 5

The following proposal (see Senate, No. 5 of 2021), having received, in joint session, the affirmative votes of a majority of all members elected to the preceding General Court [see House, No. 86 of 2019], has been referred, in accordance with Article XLVIII of the Amendments to the Constitution, to the present General Court.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 86 OF 2019-2020.]

The Commonwealth of Massachusetts

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

Proposal for a legislative amendment to the Constitution to provide resources for education and transportation through an additional tax on incomes in excess of one million dollars.

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 To provide the resources for quality public education and affordable public colleges and
4 universities, and for the repair and maintenance of roads, bridges and public transportation, all
5 revenues received in accordance with this paragraph shall be expended, subject to appropriation,
6 only for these purposes. In addition to the taxes on income otherwise authorized under this

7 Article, there shall be an additional tax of 4 percent on that portion of annual taxable income in
8 excess of \$1,000,000 (one million dollars) reported on any return related to those taxes. To
9 ensure that this additional tax continues to apply only to the commonwealth's highest income
10 taxpayers, this \$1,000,000 (one million dollars) income level shall be adjusted annually to reflect
11 any increases in the cost of living by the same method used for federal income tax brackets. This
12 paragraph shall apply to all tax years beginning on or after January 1, 2023.