

HOUSE No. 3059

By Mr. Patrick of Falmouth, petition of Matthew C. Patrick for a proposal for a legislative amendment to the Constitution instituting a tax on income for the support public schools. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 A majority of all the members elected to the Senate and House of
2 Representatives, in joint session, hereby declares it to be expedient
3 to alter the Constitution by the adoption of the following Article of
4 Amendment, to the end that it may become a part of the Constitution
5 [if similarly agreed to in a joint session of the next General Court
6 and approved by the people at the state election next following]:

7 **ARTICLE OF AMENDMENT.**

8 Article XLIV of the amendments to the Constitution of the Com-
9 monwealth is hereby amended by adding the following para-
10 graphs:—

11 A tax on income of 1 per cent is hereby imposed and the proceeds
12 of such tax shall be exclusively appropriated for the support public
13 schools, K through 16, of the Commonwealth. To qualify to receive
14 funding due to this amendment, the municipalities, through a vote of
15 city council or town meeting, must reduce the portion of the prop-
16 erty tax that is dedicated to education by an amount not less than
17 twenty five percent and not more than fifty percent. The Depart-
18 ment of Revenue will certify the reduction and replace it with
19 funding established by this amendment. The Department will pro-
20 vide equal percentages for all municipalities when more than
21 seventy five percent of the funding would be consumed by certified

22 requests. Unused funding in any year will be put into chapter 70
23 funding for education. Not less than twenty five percent of the
24 annual revenue due to this act will be provided to public higher edu-
25 cation.