

Floor Amendment to CACR 12

1 Amend the title of the resolution by replacing it with the following:

2

3 RELATING TO: progressive-based income taxes.

4

5 PROVIDING THAT: the legislature may impose progressive-based income taxes, and revenues
6 derived from such taxes be used exclusively to fund public schools in order to
7 offset local property taxes.

8

9 Amend the resolution by replacing all after the resolving clause with the following:

10

11 I. That article 5 of the second part of the constitution be amended to read as follows:

12 [Art.] 5. [Power to Make Laws, Elect Officers, Define Their Powers and Duties, Impose Fines
13 and Assess Taxes; Prohibited from Authorizing Towns to Aid Certain Corporations.] And farther,
14 full power and authority are hereby given and granted to the said general court, from time to time,
15 to make, ordain, and establish, all manner of wholesome and reasonable orders, laws, statutes,
16 ordinances, directions, and instructions, either with penalties, or without, so as the same be not
17 repugnant or contrary to this constitution, as they may judge for the benefit and welfare of this
18 state, and for the governing and ordering thereof, and of the subjects of the same, for the necessary
19 support and defense of the government thereof, and to name and settle biennially, or provide by
20 fixed laws for the naming and settling, all civil officers within this state, such officers excepted, the
21 election and appointment of whom are hereafter in this form of government otherwise provided for;
22 and to set forth the several duties, powers, and limits, of the several civil and military officers of this
23 state, and the forms of such oaths or affirmations as shall be respectively administered unto them,
24 for the execution of their several offices and places, so as the same be not repugnant or contrary to
25 this constitution; and also to impose fines, mulcts, imprisonments, and other punishments, and to
26 impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants
27 of, and residents within, the said state; and upon all estates within the same; to be issued and
28 disposed of by warrant, under the hand of the governor of this state for the time being, with the
29 advice and consent of the council, for the public service, in the necessary defense and support of the
30 government of this state, and the protection and preservation of the subjects thereof, according to
31 such acts as are, or shall be, in force within the same; provided that the general court shall not
32 authorize any town to loan or give its money or credit directly or indirectly for the benefit of any
33 corporation having for its object a dividend of profits or in any way aid the same by taking its stocks

Floor Amendment to CACR 12

- Page 2 -

1 or bonds. For the purpose of encouraging conservation of the forest resources of the state, the
2 general court may provide for special assessments, rates and taxes on growing wood and timber.
3 *And provided further that any assessments, rates, and taxes imposed on income shall be*
4 *considered reasonable and proportional if they are imposed at the same rates across the*
5 *state even though they are imposed and levied progressively; that is, at rates that rise or*
6 *increase in whole or in part, as the income being taxed increases. All revenue in excess of*
7 *the necessary cost of collection and administration accruing to the state from a progressive*
8 *income tax shall be appropriated and used exclusively for the construction, reconstruction,*
9 *maintenance and operation of public elementary, middle and high schools to reduce local*
10 *property taxes, but no part of such revenues shall, by transfer of funds or otherwise, be*
11 *diverted to any non-public education effort or any other purpose whatsoever.*

12 II. That the above amendment proposed to the constitution be submitted to the qualified
13 voters of the state at the state general election to be held in November, 2026.

14 III. That the selectmen of all towns, cities, wards and places in the state are directed to
15 insert in their warrants for the said 2026 election an article to the following effect: To decide
16 whether the amendments of the constitution proposed by the 2026 session of the general court shall
17 be approved.

18 IV. That the wording of the question put to the qualified voters shall be:

19 “Are you in favor of amending article 5 of the second part of the constitution to read as follows:

20 [Art.] 5. [Power to Make Laws, Elect Officers, Define Their Powers and Duties, Impose Fines
21 and Assess Taxes; Prohibited from Authorizing Towns to Aid Certain Corporations.] And farther,
22 full power and authority are hereby given and granted to the said general court, from time to time,
23 to make, ordain, and establish, all manner of wholesome and reasonable orders, laws, statutes,
24 ordinances, directions, and instructions, either with penalties, or without, so as the same be not
25 repugnant or contrary to this constitution, as they may judge for the benefit and welfare of this
26 state, and for the governing and ordering thereof, and of the subjects of the same, for the necessary
27 support and defense of the government thereof, and to name and settle biennially, or provide by
28 fixed laws for the naming and settling, all civil officers within this state, such officers excepted, the
29 election and appointment of whom are hereafter in this form of government otherwise provided for;
30 and to set forth the several duties, powers, and limits, of the several civil and military officers of this
31 state, and the forms of such oaths or affirmations as shall be respectively administered unto them,
32 for the execution of their several offices and places, so as the same be not repugnant or contrary to
33 this constitution; and also to impose fines, mulcts, imprisonments, and other punishments, and to
34 impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants
35 of, and residents within, the said state; and upon all estates within the same; to be issued and
36 disposed of by warrant, under the hand of the governor of this state for the time being, with the
37 advice and consent of the council, for the public service, in the necessary defense and support of the

Floor Amendment to CACR 12

- Page 3 -

1 government of this state, and the protection and preservation of the subjects thereof, according to
2 such acts as are, or shall be, in force within the same; provided that the general court shall not
3 authorize any town to loan or give its money or credit directly or indirectly for the benefit of any
4 corporation having for its object a dividend of profits or in any way aid the same by taking its stocks
5 or bonds. For the purpose of encouraging conservation of the forest resources of the state, the
6 general court may provide for special assessments, rates and taxes on growing wood and timber.
7 And provided further that any assessments, rates, and taxes imposed on income shall be considered
8 reasonable and proportional if they are imposed at the same rates across the state even though they
9 are imposed and levied progressively; that is, at rates that rise or increase in whole or in part, as the
10 income being taxed increases. All revenue in excess of the necessary cost of collection and
11 administration accruing to the state from a progressive income tax shall be appropriated and used
12 exclusively for the construction, reconstruction, maintenance and operation of public elementary,
13 middle and high schools to reduce local property taxes, but no part of such revenues shall, by
14 transfer of funds or otherwise, be diverted to any non-public education effort or any other purpose
15 whatsoever.”

16 V. That the secretary of state shall print the question to be submitted on a separate ballot
17 with other constitutional questions or on the official ballot. The ballot containing the question shall
18 include 2 ovals next to the question allowing the voter to vote “Yes” or “No.” If no oval is marked, the
19 ballot shall not be counted on the question. The outside of the ballot shall be the same as the regular
20 official ballot except that the words “Questions Relating to Constitutional Amendments proposed by
21 the 2026 General Court” shall be printed in bold type at the top of the ballot.

22 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it
23 becomes effective when the governor proclaims its adoption.

24 VII. Voters' Guide.

25 AT THE PRESENT TIME, the legislature may not impose a progressive-based
26 income tax system.

27 IF THE AMENDMENT IS ADOPTED, the legislature may impose progressive-based
28 income taxes, where revenues derived from such taxes shall be used exclusively to fund public
29 schools in order to offset local property taxes.

Floor Amendment to CACR 12
- Page 4 -

2026-1903h

AMENDED ANALYSIS

This constitutional amendment concurrent resolution provides that the legislature may impose progressive-based income taxes, and that revenues derived from such taxes be used exclusively to fund public schools in order to offset local property taxes.