

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Kate Hogan (BY REQUEST)**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

**An Act Providing For A Local Option Income Tax.**

PETITION OF:

NAME:

Leonard H. Golder

DISTRICT/ADDRESS:

67 Old Bolton Road  
Stow, MA 01775

# The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine  
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## AN ACT PROVIDING FOR A LOCAL OPTION INCOME TAX.

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

1 Section I. Notwithstanding the provisions of any general or special law to the contrary, any  
2 city or town is hereby authorized to replace its residential real estate tax with an income tax.  
3 Such tax may be at different rates upon the income derived from different classes of property  
4 but shall be derived at a uniform rate throughout the municipality upon the incomes derived  
5 from the same class of property. Upon adoption, the total income tax assessed to the  
6 municipality shall not exceed the total assessed amount derived from residential real property  
7 of the most recent fiscal year. The replacement of the residential real estate tax shall have no  
8 effect on the non-residential real estate tax in the city or town. Upon adoption, the said income  
9 tax in combination with the non-residential real estate tax shall be subject to the same terms,  
10 restriction, and spending limitations and cap under the provisions of section 21C of chapter 59  
11 of the General Laws.

12 The adoption of said form of taxation shall be accomplished as hereinafter provided:-

13 a.) The chief executive officer of the board shall submit question to the  
14 legislative body.

15                   b.) The adoption of such form of taxation shall require a two thirds vote of  
16 said legislative body.

17                   c.) Upon such adoption by the legislative body it shall be submitted to the  
18 voters of the city or town and may be adopted by a majority vote. Said submission  
19 shall be no later than 90 days after adoption by the legislative body.

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