

An Initiative Petition for a Law Known as The Small Government Act to End the Income Tax

We, the undersigned registered voters of the Commonwealth of Massachusetts, submit this Initiative Petition pursuant to Amendment Article 48 of the Massachusetts Constitution:

Be it enacted by the people, and by their authority:

SECTION 1. This law, to be known as The Small Government Act to End the Income Tax, is enacted upon the following findings and declarations:

- (a) The government of the Commonwealth of Massachusetts today is Big Government, and
 - (1) Massachusetts Big Government programs do not work; all too often, they do not achieve their stated objectives; all too often, they fail in their duties;
 - (2) Massachusetts Big Government programs make things worse;
 - (3) Massachusetts Big Government programs create new problems;
 - (4) Massachusetts Big Government programs squander and waste; and
 - (5) Massachusetts Big Government programs divert money and energy from positive and productive uses in the private sector.
- (b) Big Government has a harmful impact on those who rely upon it, and
 - (1) Big Government promotes irresponsibility;
 - (2) Big Government makes people weak and dependent; and
 - (3) Big Government saps personal initiative and undermines the work ethic.
- (c) Big Government cannot work. It is inherently flawed and unreformable.
- (d) High taxes feed and increase the size and scope of Massachusetts Big Government.
- (e) High taxes drive jobs out of Massachusetts.
- (f) High taxes reduce our standard of living, making more people poor and fewer able to help their friends, families, and communities in need.
- (g) Government spending rises to meet government income. To dramatically shrink government spending, we must dramatically shrink government income.
- (h) Ending the personal income tax is intended to dramatically shrink the revenue of the Commonwealth of Massachusetts. Ending the personal income tax is designed to be a bold step in making Massachusetts' government small.
- (i) Small government leaves us free and unburdened to fashion our own lives, and
 - (1) Small government is simple, cheap, and good;
 - (2) Small government is thrifty and effective;
 - (3) Small government is accountable and responsible;
 - (4) There's no place to hide waste and corruption in a small government budget; and

- (5) Small government leaves us with the responsibility and the resources to manage our own lives, educate our children, protect our families, care for our neighbors, and assist those who cannot support themselves.

SECTION 2. Chapter sixty-two of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting at the beginning of Section 3 of said Chapter sixty-two a new paragraph to read:

“No income or other gain realized in a taxable year beginning on or after January 1, 2010 shall be taxable, or subject to tax, under the provisions of this Chapter.”

Said Chapter sixty-two is hereby further amended by inserting the words “Subject to the introductory paragraph at the beginning of Section 3 of this chapter”, followed by a comma, at the beginnings of each of Subsections (f), (g) and (h) of Section 2 of Chapter sixty-two.

SECTION 3. Section 4 of Chapter sixty-two of the General Laws, as appearing in the 2006 Official Edition, is hereby amended, effective January 1, 2009, first, by striking from the introductory paragraph the words “as follows” and the colon that follows them, and replacing same with the words “at the rate of 2.65 per cent”, followed by a period; and second, by striking the subsections.

SECTION 4. Section 4 of Chapter sixty-two B of the General Laws, as appearing in the 2006 Official Edition, is hereby repealed, effective January 1, 2010.

SECTION 5. Chapter sixty-two C of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting at the beginning of Section 6 of said Chapter sixty-two C a new paragraph to read:

“The term ‘taxable year’ as used in this Section or Section 7 of this Chapter, and applied to a natural person or to a partnership consisting only of natural persons, shall not include any period beginning on or after January 1, 2010.

SECTION 6. The Small Government Act to End the Income Tax is not intended to impair the operation of G.L. Chapter sixty-two E. Therefore, Section 2 of G.L. Chapter sixty-two E, as appearing in the 2006 Official Edition, is hereby amended by excising from the first sentence thereof the phrase “required to deduct and withhold taxes upon wages under the provisions of chapter sixty-two B” and the phrase “and any identification number such employer is required to include on a withholding tax return filed pursuant to said chapter sixty-two B”.

SECTION 7. The effect of the Small Government Act to End the Income Tax is prospective, not retroactive. Notwithstanding the provisions of the foregoing sections hereof, this law shall not be construed to impair the collection of moneys due the Commonwealth for income or other gain realized by any person before the start of the taxable year described in Section 2 hereof, nor shall it be construed to affect the responsibility of any person to comply with the requirements of G.L. Chapters sixty-two B or sixty-two C as either pertains to income or other gain realized before the start of the taxable year described in Section 2 hereof or before the date of any repeal or change in the law.

SECTION 8. The provisions of this law are severable, and if any clause, sentence, paragraph or section of this chapter, or an application thereof, shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, section or application adjudged invalid.