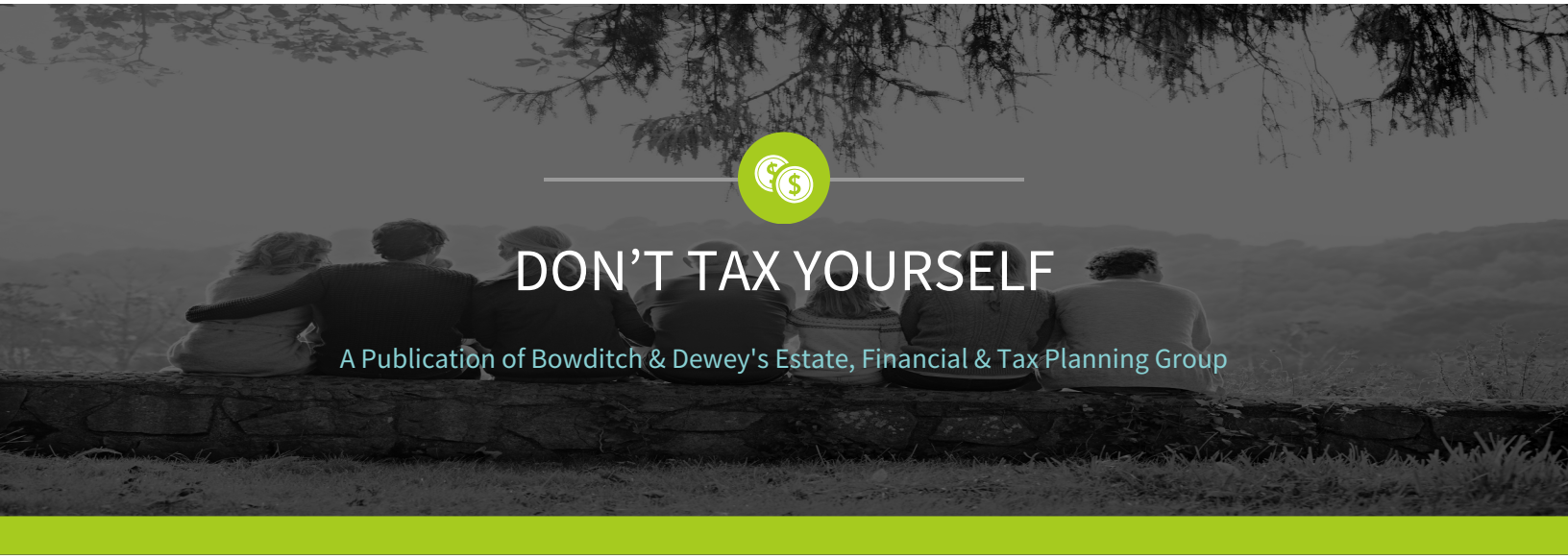

Massachusetts Highest Court Strikes Down Millionaire Tax Proposal

BY SCOTT C. CASHMAN • JUNE 22, 2018

In a recent 5-2 decision, the Massachusetts Supreme Judicial Court struck down a proposal, dubbed the "millionaire's tax," which sought to impose higher income taxes on Massachusetts residents who make $1 million or more per year. Had the proposal been approved, the state income tax would have seen a four percent increase on every dollar an individual earned over $1 million.

The high court held that the three components of the millionaire's tax proposal – increased taxes on the wealthy, more funding for schools, and increased transit funding – have "nothing meaningful connecting them," which violates the state's Constitution. Article XLVIII, Section II of the Massachusetts Constitution asserts that initiative petitions contain "only subjects not excluded from the popular initiative and which are related or which are mutually dependent."

Could this decision impose ramifications on other ballot questions?

See the full opinion on the MassGov website.

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