



## DON'T TAX YOURSELF

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### \$2 Billion in New Taxes Proposed

BY SCOTT C. CASHMAN • JANUARY 22, 2019

It appears as though the “millionaire’s tax” is back in play in Massachusetts. On Friday, January 18, Massachusetts State Senator Jason Lewis (D-Winchester) and Representative James O’Day (D-Worcester) [filed legislation that would raise as much as \\$2 billion in new taxes](#) .

The new legislation would amend the state constitution and impose a 4% surtax for all Massachusetts taxpayers with income above \$1 million a year. The surtax would apply to each dollar of income over \$1 million.

This proposal revives an attempt by the left-leaning group Raise Up Massachusetts [to have the question put on the ballot](#) , which in June 2018 was ruled unconstitutional by the Massachusetts Supreme Judicial Court.

Since this proposal is a state constitutional amendment, it would have to pass two successive legislative sessions, as well as be approved by Massachusetts voters.

It remains to be seen whether this proposal will gain traction in either the Massachusetts House or Senate. Other states that have significantly increased taxes have found that high income taxpayers can easily change state residency. For example, [the New York Times reported](#) on the fiscal challenges New Jersey faced when a single taxpayer moved.