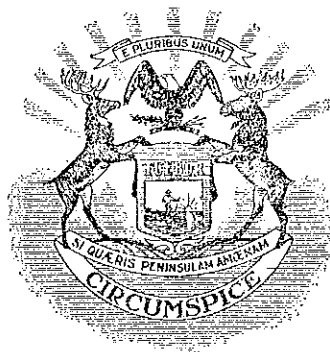


PUBLIC ACTS  
OF  
THE LEGISLATURE  
OF THE  
STATE OF MICHIGAN

PASSED AT THE  
REGULAR AND EXTRA SESSIONS OF 1921

CONTAINING JOINT RESOLUTIONS, AMENDMENTS TO THE  
CONSTITUTION AND STATE TREASURER'S REPORT

83920



COMPILED BY  
CHARLES J. DELAND  
SECRETARY OF STATE

LANSING, MICHIGAN  
WYNKOOP HALLENBECK CRAWFORD CO., STATE PRINTERS

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**JOINT RESOLUTIONS**

**OF THE**

**FIRST EXTRA SESSION OF 1921**

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[No. 2.]

A JOINT RESOLUTION proposing an amendment to section three of article ten of the constitution authorizing the enactment of an income tax law.

*The People of the State of Michigan enact:*

*Resolved by the Senate and the House of Representatives of the State of Michigan,* That the following amendment to section three of article ten of the constitution of this state, to authorize the enactment of an income tax law is hereby proposed, agreed to and submitted to the people of this state, that is to say, that the said section be amended to read as follows:

SEC. 3. The legislature shall provide by law a uniform rule of taxation, except on property paying specific taxes, and taxes shall be levied on such property as shall be prescribed by law. Provision may be made by law for a tax of not to exceed four per centum upon or with respect to the net gains, profits and incomes, from whatever source derived, which tax may be graduated and progressive and which may provide for reasonable exemptions. For the purposes of such tax, property and persons, firms and corporations, upon which such tax may operate may be classified: *Provided,* That the legislature shall provide by law a uniform rule of taxation for such property as shall be assessed by the State Board of Assessors, and the rate of taxation on such property shall be the rate which the State Board of Assessors shall ascertain and determine is the average rate levied upon other property upon which ad valorem taxes are assessed for state, county, township, school and municipal purposes.

*Resolved further,* That the foregoing amendment be submitted to the people of this state at the general election to be held in the month of November in the year nineteen hundred twenty-two. The Secretary of State is hereby required to certify said proposed amendment to the clerks of the various counties of the state in the manner required by law. It shall be the duty of the board of election commissioners of each county to prepare ballots for the use of the electors when voting on said proposed amendment which ballot after setting forth the proposed amendment in full shall be in substantially the following form:

“Vote on amendment to section three of article ten of the state constitution.

Shall section three of article ten of the state constitution be amended to authorize the enactment of an income tax law?

Yes (    )

No (    ).”