

# **Bond Case Briefs**

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## **BALLOT INITIATIVES - MASSACHUSETTS**

### **Anderson v. Attorney General**

**Supreme Judicial Court of Massachusetts, Suffolk. - June 18, 2018 - 99 N.E.3d 309**

Voters brought action to have quashed the Attorney General's certification for the statewide ballot an initiative petition that would impose a graduated income tax on residents with income above a particular level and earmark revenues from the proposed tax for public education and transportation.

A single justice of the Supreme Judicial Court reserved and reported the case for consideration by the full court.

The Supreme Judicial Court of Massachusetts held that provisions of initiative petition were not mutually dependent, which precluded certification.

Provisions in initiative petition to amend the Commonwealth's constitution to impose a graduated income tax on certain high-income taxpayers and to earmark the new revenues for public education and transportation were not mutually dependent, and thus the certification of the initiative for the statewide ballots was not warranted; previous petitions seeking to impose a graduated income tax had been presented to the voters as stand-alone initiatives, funds for education could be raised separately from those for transportation, and funds for transportation could be raised separately from those for education.