

# MAINE STATE LEGISLATURE

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DECEMBER SPECIAL SESSION

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E I G H T Y - S I X T H    L E G I S L A T U R E

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**Legislative Document**

**No. 135**

H. P. 130

House of Representatives, Dec. 8, 1933.

Referred to committee on Taxation and 1,000 copies ordered printed.  
Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Walker of Rockland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND  
THIRTY-THREE

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**RESOLVE, Proposing an Amendment to the Constitution Relative to the  
Authority of the Legislature to Impore a Tax on Incomes**

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**Amendment proposed to constitution giving legislature power to impose  
a tax on incomes.**

**Resolved:** Two-thirds of the legislature concurring, that the following amendment to the constitution of this state be proposed for the action of the legal voters; to wit, by adding the following words to section 8 of Article IX of the constitution as amended by Article XXXVI: 'and shall also have the power to levy and collect taxes on incomes from whatever source derived, provided, however, that any payments made on an intangible personal property tax shall be credited toward payment on any income tax charged to the same person,' so that said section as amended shall read as follows:

**'Sec. 8.** All taxes upon real and personal estate assessed by authority of this state, shall be apportioned and assessed equally, according to the just value thereof; but the legislature shall have power to levy a tax upon intangible personal property at such rate as it deems wise and equitable without regard to the rate applied to other classes of property, and shall also have the power to lay and collect taxes on incomes from whatever source derived, provided, however, that any payments made on an

intangible personal property tax shall be credited toward payment on any income tax charged to the same person.'

**Form of question and date when amendment is to be voted on.** Resolved, that the aldermen of cities, the selectmen of towns, and the assessors of the several plantations in this state are hereby empowered and directed to notify the inhabitants of their respective cities, towns and plantations to meet in the manner prescribed by law for calling and holding biennial meetings of said inhabitants for the election of senators and representatives, on the said biennial election next following the passage of this resolve, to give in their votes upon the amendment proposed in the foregoing resolution, and the question shall be: "Shall the constitution be amended as proposed by a resolution of the legislature granting to the legislature power to impose a tax on incomes?"

And the inhabitants of said cities, towns and plantations shall vote by ballot on said question, those in favor of the amendment expressing it by the word "Yes" upon their ballots, and those opposed to the amendment by the word "No" upon their ballots, and the ballots shall be received, sorted, counted, and declared in open ward, town, and plantation meetings, and returns made to the office of secretary of state in the same manner as votes for governor and members of the legislature, and the governor and council shall count the same, and if it shall appear that a majority of the inhabitants voting on the question are in favor of the amendment, it shall thereupon become a part of the constitution and the governor shall forthwith make known the fact by his proclamation, and be it further

Resolved, That the secretary of state shall prepare and furnish to the several cities, towns, and plantations, ballots and blank returns in conformity with the foregoing resolves accompanied by a copy thereof.