

# MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

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ONE HUNDRED AND SIXTH LEGISLATURE

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**Legislative Document**

**No. 2349**

H. P. 1856

House of Representatives, January 11, 1974

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Sproul of Augusta.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FOUR

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**RESOLUTION, Proposing an Amendment to the Constitution to Permit the Federal Government, by Agreement, to Collect Maine Individual Income Taxes.**

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**Constitutional amendment. Resolved:** Two-thirds of each branch of the Legislature concurring that the following amendment to the Constitution of this State be proposed:

**Constitution, Article IV, Part Third, Section 1, amended.** Section 1 of Part Third of Article IV of the Constitution is amended by adding the following new sentence at the end:

**This section does not prohibit the State of Maine from entering into an agreement with the United States Secretary of the Treasury regarding the collection and administration of the individual income taxes of the State of Maine as provided under Title II of Public Law 92-512, as amended, "the Federal-State Tax Collection Act of 1972."**

**Form of question and date when amendment shall be voted upon. Resolved:** That the aldermen of cities, the selectmen of towns and the assessors of the several plantations of this State are 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 at the next general election in the month of November or special state-wide election on the Tuesday following the first Monday of November following the passage of this resolution to give in their votes upon the amendment proposed in the foregoing resolution, and the question shall be:

“Shall the Constitution of the State of Maine be amended to allow the State of Maine to enter into an agreement with the United States Secretary of the Treasury regarding the collection and administration of the individual income taxes of the State of Maine?”

The inhabitants of said cities, towns and plantations shall vote by ballot on said question, and shall indicate by a cross or check mark placed against the words “Yes” or “No” their opinion of the same. The ballots shall be received, sorted, counted and declared in open ward, town and plantation meetings and returns made to the office of the Secretary of State in the same manner as votes for Governor and Members of the Legislature, and the Governor and Council shall review the same, and if it shall appear that a majority of the inhabitants voting on the question are in favor of the amendment, the Governor shall forthwith make known the fact by his proclamation, and the amendment shall thereupon, as of the date of said proclamation, become a part of the Constitution.

**Secretary of State shall prepare ballots. 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 resolution, accompanied by a copy thereof.

#### STATEMENT OF FACT

This resolution implements Recommendation #7, Bureau of Taxation, Department of Finance and Administration of the Maine Management and Cost Survey Report providing for Federal administration of the State Income Tax.

Before legislation to accomplish this can be considered, the constitutional amendment proposed in this resolution must be adopted. This resolution is supported by the Governor in his message of January 10, 1974, to the Special Session of the 106th Legislature.