

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1190

S. P. 397

In Senate, March 9, 1981

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

MAY M. ROSS, Secretary of the Senate

Presented by Senator Wood of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Require that Industry Wide Taxes be Levied only after Referendum Approval of the Persons who would be Required to Pay the Tax.

Be it enacted by the People of the State of Maine, as follows:

36 MRSA c. 2 is enacted to read:

CHAPTER 2

SPECIAL INDUSTRY TAXES

§ 31. Tax subject to referendum

No special tax under Part 7 may be imposed on any particular industry, nor may an existing special tax under Part 7 be increased, unless the persons required to pay the tax within that industry have given their approval, according to the provisions of this chapter.

§ 32. Notification

Within 30 days after the effective date of an Act subject to this chapter, the State Tax Assessor shall determine those persons subject to the tax and mail to each a copy of the Act, a ballot prepared under section 33 and a self-addressed stamped envelope.

§ 33. Ballot contents

The ballot shall be prepared on a suitable form by the State Tax Assessor. The question on the ballot shall accurately reflect the nature of the tax or tax increase imposed, specifically describing the rate of taxation. The ballot shall contain the following:

“Shall a tax be levied and imposed on (describe the industry being taxed) at the rate of (describe the rate of tax), as proposed by the Legislature in an Act (give title of Act)?”

YES

NO

I hereby certify that I am a (describe taxpayer subject to tax imposed by the Act).

If the taxpayer is a partnership or is incorporated, I am authorized to cast this ballot on behalf of that partnership or corporation.

§ 34. Returns; effect

The State Tax Assessor shall review the returns received by him within 50 days after the date of mailing the ballots. If at least 51% of the taxpayers eligible to vote have voted and if at least a majority of that number have approved the tax by an affirmative vote, the tax is effective. In any event, the State Tax Assessor shall declare the results.

§ 35. Costs of election

The costs of any election shall be paid out of tax money received from the special tax imposed on the industry for which the election is held.

STATEMENT OF FACT

Currently, special taxes are imposed on particular industries in the State, such as the blueberry industry and the potato industry. This bill provides that any increase in those special taxes, or the creation of any new special tax on a particular industry, be subject to approval by a majority of those persons responsible for payment of the tax.