

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 862

6
7 H.P. 679

House of Representatives, February 23, 1983

8 On Motion of Representative Higgins of Portland referred to the
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Kane of So. Portland.
12

13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-THREE
17

18 RESOLUTION, Proposing an Amendment to
19 the Constitution of Maine to Provide that
20 the State may Enact Property Tax Exemptions
21 not Subject to Fifty Percent Reimbursement
22 so Long as the Exempt Property is Subject
23 to an Excise Tax and Municipalities Receive
24 the Excise Tax Revenues.
25

26 Constitutional amendment. RESOLVED: Two-thirds
27 of each branch of the Legislature concurring, that
28 the following amendment to the Constitution of Maine
29 be proposed:

30 Constitution, Art. IV, Pt. 3, §23, as enacted by
31 CR 1977, c. 5, is amended to read:

32 Section 23. Municipalities reimbursed annually.
33 The Legislature shall annually reimburse each munici-
34 pality from state tax sources for 50% fifty percent
35 of the property tax revenue loss suffered by that

1 municipality during the previous calendar year
2 because of statutory property tax exemptions or cred-
3 its enacted after April 1, 1978. This section shall
4 not be applicable to exemptions or credits relating
5 to watercraft, provided that, where an excise tax is
6 assessed against watercraft, all revenues are
7 returned to municipalities. The Legislature shall
8 enact appropriate legislation to carry out the intent
9 of this section.

10 Constitutional referendum procedure; form of
11 question; effective date. Resolved: That the city
12 aldermen, town selectmen and plantation assessors of
13 this State shall notify the inhabitants of their
14 respective cities, towns and plantations to meet, in
15 the manner prescribed by law for holding a statewide
16 election, at a statewide election, on the Tuesday
17 following the first Monday of November following the
18 passage of this resolution, to vote upon the ratifi-
19 cation of the amendment proposed in this resolution
20 by voting upon the following question:

21 "Shall the Constitution of Maine be amended to
22 allow the State to create property tax exemp-
23 tions so long as the property is then subject to
24 an excise tax the revenues of which are all
25 returned to those municipalities which have lost
26 property tax revenue as a result of property ex-
27 empted but then subject to an excise tax?"

28 The legal voters of each city, town and
29 plantation shall vote by ballot on this question, and
30 shall designate their choice by a cross or check mark
31 placed within the corresponding square below the word
32 "Yes" or "No." The ballots shall be received,
33 sorted, counted and declared in open ward, town and
34 plantation meetings and returns made to the Secretary
35 of State in the same manner as votes for members of
36 the Legislature. The Governor shall review the
37 returns and, if it appears that a majority of the
38 legal votes are in favor of the amendment, the Gover-
39 nor shall proclaim that fact without delay and the
40 amendment shall become part of the Constitution on
41 January 1, 1986.

42 Secretary of State shall prepare ballots.
43 Resolved: That the Secretary of State shall prepare

1 and furnish to each city, town and plantation all
2 ballots, returns and copies of this resolution neces-
3 sary to carry out the purposes of this referendum.

4 STATEMENT OF FACT

5 This constitutional resolution will provide the
6 Legislature with the flexibility necessary to tax all
7 watercraft that are required to secure a certificate
8 or a decal from the State through an excise tax
9 rather than through ad valorem property taxes, as is
10 currently done now. An excise tax will provide for
11 uniformity of taxation and all tax revenues be
12 returned to municipalities.

13

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