

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 1099

6
7 H.P. 849

House of Representatives, March 7, 1983

8 Referred to the Committee on State Government. Sent up for concurrence
9 and ordered printed.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Mitchell of Vassalboro.

12 Cosponsors: Representative Rolde of York and Senator Wood of York.

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 Restrict the
20 Period of Retroactivity of Taxation Legis-
21 lation to no more than One Year.
22

23 Constitutional amendment. RESOLVED: Two-thirds
24 of each branch of the Legislature concurring, that
25 the following amendment to the Constitution of Maine
26 be proposed:

27 Constitution, Art. IV, Pt. 3, §24 is enacted to
28 read:

29 Section. 24. Limitation on retroactive taxation
30 legislation. No legislation may be enacted that
31 would amend the rate of any form of taxation or that
32 would establish any new form of taxation more than 12
33 months before the effective date of that legislation.

34 Constitutional referendum procedure; form of
35 question; effective date. Resolved: That the city

1 aldermen, town selectmen and plantation assessors of
2 this State shall notify the inhabitants of their
3 respective cities, towns and plantations to meet, in
4 the manner prescribed by law for holding a statewide
5 election, at a statewide election, on the Tuesday
6 following the first Monday of November following the
7 passage of this resolution, to vote upon the ratifi-
8 cation of the amendment proposed in this resolution
9 by voting upon the following question:

10 "Shall the Constitution of Maine be amended to
11 restrict the period of retroactivity of taxation
12 legislation to no more than one year?"

13 The legal voters of each city, town and
14 plantation shall vote by ballot on this question, and
15 shall designate their choice by a cross or check mark
16 placed within the corresponding square below the word
17 "Yes" or "No." The ballots shall be received,
18 sorted, counted and declared in open ward, town and
19 plantation meetings and returns made to the Secretary
20 of State in the same manner as votes for members of
21 the Legislature. The Governor shall review the
22 returns and, if it appears that a majority of the
23 legal votes are in favor of the amendment, the Gover-
24 nor shall proclaim that fact without delay and the
25 amendment shall become part of the Constitution on
26 the date of the proclamation.

27 Secretary of State shall prepare ballots.
28 Resolved: That the Secretary of State shall prepare
29 and furnish to each city, town and plantation all
30 ballots, returns and copies of this resolution neces-
31 sary to carry out the purposes of this referendum.

32 STATEMENT OF FACT

33 The purpose of this constitutional resolution is
34 to restrict the period of retroactivity of any form
35 of taxation legislation, introduced or initiated, to
36 no more than one year. The constitutional resolution
37 is designed to restrict the retroactive alteration of
38 existing law to no more than one year. The constitu-
39 tional resolution also restricts the retroactive
40 establishment of any new form of taxation to no more
41 than one year, so that a new form of tax break

1 enacted could not be retroactively applied beyond a
2 period of one year.

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