

MAINE STATE LEGISLATURE

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(New Draft of H.P. 679, L.D. 862)
(New Title)

FIRST REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 1349

H.P. 1042

House of Representatives, March 29, 1983

Reported by Representative Higgins from the Committee on Taxation and printed under Joint Rule 2.

EDWIN H. PERT, Clerk

STATE OF MAINE

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

RESOLUTION, Proposing an Amendment to
the Constitution of Maine to Provide that the
State may Enact Property Tax Exemptions
Relating to Watercraft not Subject
to Fifty Percent Reimbursement.

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

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

Section 23. Municipalities reimbursed annually.
The Legislature shall annually reimburse each municipi-
pality from state tax sources for 50% fifty percent
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. Reimbursement is
4 not required for statutory property tax exemptions or
5 credits relating to watercraft. The Legislature shall
6 enact appropriate legislation to carry out the intent
7 of this section.

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

19 "Shall the Constitution of Maine be amended to
20 allow the State to create a property tax exemp-
21 tion for watercraft without being required to
22 reimburse municipalities for fifty percent of
23 the property tax revenue loss?"

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

38 Secretary of State shall prepare ballots.
39 Resolved: That the Secretary of State shall prepare
40 and furnish to each city, town and plantation all
41 ballots, returns and copies of this resolution neces-
42 sary to carry out the purposes of this referendum.

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STATEMENT OF FACT

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This new draft would permit the State to exempt watercraft from property taxation without being required to reimburse municipalities for 50% of the property tax revenue loss. It is intended to be considered in conjunction with the new draft of L.D. 730 which would replace the property tax on boats with a municipality collected excise tax.

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