

MAINE STATE LEGISLATURE

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A.O.S.

L.D. 208

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DATE: 1-27-04

(Filing No. H-640)

**MAJORITY
TAXATION**

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "B" to H.P. 167, L.D. 208, "RESOLUTION, Proposing an Amendment to the Constitution of Maine Related to the Taxation of Personal Property"

Amend the resolution by striking out everything after the title and before the summary and inserting in its place the following:

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. IX, §8, sub-§6 is enacted to read:

6. Personal property. All new business personal property, as defined by the Legislature, placed in service after April 1, 2005 is exempt from property taxation.

; and be it further

Constitutional referendum procedure; form of question; effective date. Resolved: That the municipal officers of this State shall notify the inhabitants of their respective cities, towns and plantations to meet, in the manner prescribed by law for holding a general election, at the next general election, in the month of November following the passage of this resolution, to vote upon the ratification of the amendment proposed in this resolution by voting upon the following question:

"Do you favor amending the Constitution of Maine to exempt from taxation new business personal property placed in use after April 1, 2005?"

COMMITTEE AMENDMENT

R.O.S.

COMMITTEE AMENDMENT "B" to H.P. 167, L.D. 208

2 The legal voters of each city, town and plantation shall
vote by ballot on this question and designate their choice by a
4 cross or check mark placed within the corresponding square below
the word "Yes" or "No." The ballots must be received, sorted,
6 counted and declared in open ward, town and plantation meetings
and returns made to the Secretary of State in the same manner as
8 votes for members of the Legislature. The Governor shall review
the returns and, if it appears that a majority of the legal votes
10 are cast in favor of the amendment, the Governor shall proclaim
that fact without delay and the amendment becomes part of the
Constitution on the date of the proclamation; and be it further

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14 **Secretary of State shall prepare ballots. Resolved:** That the
Secretary of State shall prepare and furnish to each city, town
16 and plantation all ballots, returns and copies of this resolution
necessary to carry out the purpose of this referendum.'

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SUMMARY

22 This amendment maintains the business property tax exemption
proposed in the Constitutional Resolution, but removes language
in the resolution permitting municipalities to tax such equipment.

FISCAL NOTE REQUIRED
(See attached)

**121st Maine Legislature
Office of Fiscal and Program Review**



LD 208

**RESOLUTION, Proposing an Amendment to the Constitution of Maine
Related to the Taxation of Personal Property**

LR 0130(03)

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Current biennium cost increase - General Fund

Referendum Costs

| Month/Year | Election Type | Question | Length |
|-------------------|----------------------|-----------------|---------------|
| Nov-04 | General | Referendum | Standard |

The Secretary of State's budget includes sufficient funds to accommodate one ballot of average length for the general election in November. If the number or size of the referendum questions increases the ballot length, an additional appropriation of \$8,000 or more may be required.

Fiscal Detail and Notes

If approved by the voters, this constitutional amendment will not require the state to reimburse municipalities for 50% of the property tax loss to municipalities attributable to this resolution.