

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 208

H.P. 167

House of Representatives, January 21, 2003

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

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative LEMOINE of Old Orchard Beach.

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

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**Constitution, Art. IX, §8, sub-§6** is enacted to read:

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8           6. Personal property. Beginning with property tax year  
9           2004, all business personal property, as defined by the  
10           Legislature, is exempt from property taxation, except that a  
11           municipality may adopt an ordinance taxing business personal  
12           property based on the just value of the property or on any other  
13           basis authorized by the Legislature.

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; and be it further

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

24

25           "Do you favor amending the Constitution of Maine to exempt  
26           business personal property from taxation, but to permit a  
municipality to tax business personal property?"

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29           The legal voters of each city, town and plantation shall  
30           vote by ballot on this question and designate their choice by a  
cross or check mark placed within the corresponding square below  
32           the word "Yes" or "No." The ballots must be received, sorted,  
counted and declared in open ward, town and plantation meetings  
34           and returns made to the Secretary of State in the same manner as  
votes for members of the Legislature. The Governor shall review  
36           the returns and, if it appears that a majority of the legal votes  
are cast in favor of the amendment, the Governor shall proclaim  
38           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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**Secretary of State shall prepare ballots. Resolved:** That the  
42           Secretary of State shall prepare and furnish to each city, town  
and plantation all ballots, returns and copies of this resolution  
44           necessary to carry out the purpose of this referendum.

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## SUMMARY

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This proposed amendment to the Constitution of Maine exempts business personal property from property tax as a general rule, but permits municipalities to tax business personal property on the basis of just value or another basis authorized by the Legislature.

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