

MAINE STATE LEGISLATURE

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TAXATION

Reported by: Minority

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STATE OF MAINE
SENATE
121ST LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 280, L.D. 801, "RESOLUTION, Proposing an Amendment to the Constitution of Maine To Require a Vote of 2/3 of Each House of the Legislature To Enact or Increase a Tax"

Amend the resolution by striking out the title and substituting the following:

'RESOLUTION, Proposing an Amendment to the Constitution of Maine To Require a Vote of 2/3 of Each House of the Legislature To Enact or Increase a Tax or Certain Fees'

Further 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. IV, Part Third, §24 is enacted to read:

Section 24. Enactment of or increase in tax or certain license fees. The following provisions apply to the enactment of or increase in a tax or certain license fees.

1. Enactment. A tax or license fee assessed by the State may not be enacted except by vote of at least 2/3 of all members of each House of the Legislature. For purposes of this section, "license fee" means license and registration fees that are assessed by the State in connection with the operation of motor vehicles on the roads and highways of the State or for the privilege of hunting or fishing, including commercial fishing, in the State.

2 2. Increase. A tax or license fee assessed by the State
3 may not be increased except by vote of at least 2/3 of all
4 members of each House of the Legislature.

6 3. Repeal. A tax exemption may not be repealed except by
7 vote of at least 2/3 of all members of each House of the
8 Legislature.

10 4. Exception; debt payment. To the extent necessary to
11 make up for General Fund revenues set apart by the Treasurer of
12 State to pay interest and principal on bonded debt as provided
13 under Article V, Part Third, Section 5, the Legislature may
14 eliminate a tax exemption without application of subsection 3 or
15 enact a tax or license fee or increase the rate of taxes or
16 license fees without application of subsections 1 and 2.

18 ; and be it further

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

28 "Do you favor amending the Constitution of Maine to require
29 a 2/3 vote of all the members of each House of the
30 Legislature to enact or increase state taxes or certain
31 license fees or to eliminate tax exemptions except when
32 inadequate funds have been appropriated for debt payment?"

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

46 **Secretary of State shall prepare ballots. Resolved:** That the
47 Secretary of State shall prepare and furnish to each city, town
48 and plantation all ballots, returns and copies of this

11. 2018

COMMITTEE AMENDMENT "A" to S.P. 280, L.D. 801

resolution necessary to carry out the purposes of this referendum.'

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SUMMARY

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This amendment clarifies that the constitutional resolution requires approval of 2/3 of each House of the Legislature to enact or increase state taxes or license fees or repeal existing tax exemptions except when inadequate funds have been appropriated for debt payment.

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FISCAL NOTE REQUIRED
(See attached)

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



LD 801

**RESOLUTION, Proposing an Amendment to the Constitution of Maine
To Require a Vote of 2/3 of Each House of the Legislature To Enact or
Increase a Tax or Certain Fees**

LR 0293(02)

Fiscal Note for Bill as Amended by Committee Amendment *A.S. 23^E*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Current biennium cost increase - General Fund

Referendum Costs

Month/Year	Election Type	Question	Length
Nov-03	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.