# MAINE STATE LEGISLATURE

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## 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

**Legislative Document** 

No. 56

H.P. 52

House of Representatives, January 11, 2005

RESOLUTION, Proposing an Amendment to the Constitution of Maine To Facilitate the Repeal of the Taxation of Personal Property Valued at \$1,000 or More

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Macfarland MILLICENT M. MacFARLAND Clerk

Presented by Representative BARSTOW of Gorham.
Cosponsored by Senator COWGER of Kennebec and
Representatives: BLANCHETTE of Bangor, BLISS of South Portland, BRYANT of
Windham, CLOUGH of Scarborough, GERZOFSKY of Brunswick, PLUMMER of Windham,
RECTOR of Thomaston.

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, §23 is amended to read:

Section 23. Municipalities reimbursed annually. The Legislature shall annually reimburse each municipality from state tax sources for not less than 50% of the property tax revenue loss suffered by that municipality during the previous calendar year because of the statutory property tax exemptions or credits enacted after April 1, 1978. The Legislature shall enact appropriate legislation to carry out the intent of this section.

This section shall allow, but not require, reimbursement for statutory property tax exemptions or credits for unextracted minerals.

For the purposes of this section, a municipality is not considered to have lost revenue from a statutory property tax exemption or credit enacted after April 1, 2004 if the municipality has not assessed property taxes on the type of property subject to the exemption or credit in the 10 years preceding the enactment of the exemption or credit.

; 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 statewide election, at a statewide election, on the Tuesday following the first Monday 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 permit the Legislature to create a property tax exemption or credit without reimbursing municipalities if municipalities have not taxed the property for 10 years?"

The legal voters of each city, town and plantation shall vote by ballot on this question and designate their choice by a cross or check mark placed within the corresponding square below the word "Yes" or "No." The ballots must be received, sorted, counted and declared in open ward, town and plantation meetings and returns made to the Secretary of State in the same manner as votes for members of the Legislature. The Governor shall review the returns and, if it appears that a majority of the legal votes

are cast in favor of the amendment, the Governor shall proclaim that fact without delay and the amendment becomes part of the Constitution of Maine on the date of the proclamation; and be it further

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

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#### 12 SUMMARY

This resolution amends the Constitution of Maine to provide that the Legislature is not required to reimburse municipalities for new property tax exemptions or credits if the municipality has not assessed property taxes on that type of property in the 10 years preceding enactment of the exemption or credit.