

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 150

S.P. 56

In Senate, January 13, 2005

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

Reference to the Committee on State and Local Government suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator DAVIS of Piscataquis.

Cosponsored by Senators: ANDREWS of York, COURTNEY of York, Representative
TARDY of Newport and

Senators: CLUKEY of Aroostook, HASTINGS of Oxford, NASS of York, ROSEN of
Hancock, Representatives: BOWLES of Sanford, CARR of Lincoln, EDGECOMB of Caribou,
THOMAS of Ripley.

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

4 **Constitution, Art. IV, Pt. Third, §24** is enacted to read:

6 **Section 24. Enactment of or increase in any tax or license**
8 **fee.** After the effective date of this section:

10 **1. Enactment.** Except as provided in subsection 4, a tax
may not be imposed or levied unless the tax was enacted by vote
12 of 2/3 of all members of each House of the Legislature;

14 **2. Increase.** Except as provided in subsection 4, the
effective rate of any tax may not be increased except by
16 enactment of legislation approved by 2/3 of all members of each
House of the Legislature;

18 **3. Repeal.** Except as provided in subsection 4, a tax
20 exemption may not be eliminated unless repealed by vote of 2/3 of
all members of each House of the Legislature; and

22 **4. Exception; debt payment.** To the extent necessary to
24 make up for General Fund revenues set apart by the Treasurer of
State to pay interest and principal on bonded debt as provided
26 under Article V, Part Third, Section 5, the Legislature may
eliminate a tax exemption without application of subsection 3 or
28 enact a tax or increase the rate of a tax without application of
subsections 1 and 2.

30 This section does not apply to enactment of or increase in a
32 tax or elimination of a tax exemption that is required to receive
a vote of more than 2/3 of all members of each House of the
34 Legislature under another provision of this Constitution.

36 ; and be it further

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

46 "Do you favor amending the Constitution of Maine to require
48 a 2/3 vote of all the members of each House of the
Legislature to enact or increase taxes or to eliminate tax

2 exemptions except when inadequate funds have been
appropriated for debt payment?"

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

16
18 **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
20 necessary to carry out the purposes of this referendum.

22

SUMMARY

24

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