

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1732

H.P. 1215

House of Representatives, March 26, 2007

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Establish a Surtax on Property with a Value over  
\$400,000**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative MacDONALD of Boothbay.

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

4       **Constitution, Art. IX, §8, first ¶** is amended to read:

5       **Section 8. Taxation.** All taxes upon real and personal estate, assessed by authority  
6 of this State, shall be apportioned and assessed equally according to the just value thereof,  
7 except as provided in this section.

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

9       **6. Surtax on property valued over \$400,000; credit.** The Legislature has the power  
10 to provide that municipalities may impose a higher assessment on real residential  
11 property with a valuation of more than \$400,000 but only on that value of the property  
12 that exceeds \$400,000. A surtax imposed pursuant to this subsection may be taken as a  
13 credit against Maine income taxes due by the owner of the property. The Legislature may  
14 enact legislation to provide for the administration of this subsection.

15 ; and be it further

16       **Constitutional referendum procedure; form of question; effective date.**

17 **Resolved:** That the municipal officers of this State shall notify the inhabitants of their  
18 respective cities, towns and plantations to meet, in the manner prescribed by law for  
19 holding a statewide election, at a statewide election held in the month of November  
20 following the passage of this resolution, to vote upon the ratification of the amendment  
21 proposed in this resolution by voting upon the following question:

22       "Do you favor amending the Constitution of Maine to authorize the Legislature to  
23 allow a municipality to impose a surtax on real residential property valued at more  
24 than \$400,000 on the value of that property over \$400,000 and allowing the surtax to  
25 be taken as a credit against Maine income taxes owed by the owner of the property?"

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

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

1

**SUMMARY**

2        This resolution proposes to amend the Constitution of Maine to authorize the  
3        Legislature to allow municipalities to impose a higher assessment on real residential  
4        property with a valuation of more than \$400,000. The surcharge would be imposed only  
5        on that portion of the value of the property that exceeds \$400,000. The owner of the  
6        property would be entitled to a credit in the amount of the surcharge against Maine  
7        income taxes due.