

# MAINE STATE LEGISLATURE

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SEVENTY-EIGHTH LEGISLATURE

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SENATE

NO. 427

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*In Senate, March 30, 1917.*

*Presented by Mr. Holt of Cumberland under suspension of the rules and tabled for printing and one thousand copies ordered printed.*

*W. E. LAWRY, Secretary.*

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND SEVENTEEN

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RESOLVE proposing an amendment to the Constitution relative to the authority of the Legislature to impose taxes.

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*Resolved,* two-thirds of the legislature concurring, that  
2 the following amendment to the Constitution of this state  
3 be proposed for the action of the legal voters, to wit, by add-  
4 ing thereto the following article:

‘Full power and authority are hereby given and granted  
2 to the legislature to classify property and to impose and  
3 levy a tax on income in the manner hereinafter provided.

4 Such tax may be at different rates upon income derived  
5 from different classes of property, but shall be levied at a  
6 uniform rate through the state upon incomes derived from  
7 the same class of property; provided, however, the legis-  
8 lature may sub-divide intangible property into different  
9 classes and levy a tax at different rates upon the incomes  
10 derived from the different classes. The legislature may  
11 tax incomes not derived from property at a different rate  
12 than incomes derived from property and may grant reason-  
13 able exemptions and abatements. Any class of property,  
14 the income of which is taxed under the provisions of this  
15 article, may be exempted from the imposition and levying  
16 of proportional and reasonable assessments, rates and taxes,  
17 as at present authorized by the Constitution. Full power  
18 and authority are hereby given and granted to the legisla-  
19 ture to sub-divide intangible property into classes and levy  
20 a tax upon the intangible property in the different classes  
21 at different rates as the legislature deems wise and equitable  
22 without regard to the rate applied to other classes of prop-  
23 erty. This article shall not be construed to limit the power  
24 of the legislature to impose and levy duties and excises.

RESOLVED, that the aldermen of cities, the selectmen of  
2 towns, and the assessors of the several plantations in this  
3 state are hereby empowered and directed to notify the in-  
4 habitants of their respective cities, towns and plantations  
5 to meet in the manner prescribed by law for calling and  
6 holding biennial meetings of said inhabitants for the elec-

7 tion of senators and representatives, on the second Mon-  
8 day in September following the passage of this resolve, to  
9 give in their votes upon the amendment proposed in the  
10 foregoing resolution, and the question shall be: "Shall the  
11 Constitution be amended as proposed by a resolution of the  
12 Legislature granting the Legislature power to enact an in-  
13 come tax and classify property for the purposes of taxa-  
14 tion?"

And the inhabitants of said cities, towns, and plantations  
2 shall vote by ballot on said question, those in favor of the  
3 amendment expressing it by the word "Yes" upon their  
4 ballots, and those opposed to the amendment by the word  
5 "No" upon their ballots, and the ballots shall be received,  
6 sorted, counted, and declared in open ward, town, and plan-  
7 tation meetings, and returns made to the office of secretary  
8 of state in the same manner as votes for governor and  
9 members of the Legislature, and the governor and council  
10 shall count the same, and if it shall appear that a majority  
11 of the inhabitants voting on the question are in favor of  
12 the amendment, it shall thereupon become a part of the Con-  
13 stitution and the governor shall forthwith make known the  
14 fact by his proclamation.

RESOLVED, that the secretary of state shall prepare and  
2 furnish to the several cities, towns, and plantations, ballots  
3 and blank returns in conformity with the foregoing resolves  
4 accompanied by a copy thereof.'