

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

SENATE

NO. 2

In Senate, Jan. 8, 1919.

On motion by Sen. Deering of York, taken from table and on further motion by same senator referred to Committee on Taxation and five hundred copies orderd printed. Sent down for concurrence.

P. F. CRANE, Secretary.

STATE OF MAINE

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

RESOLVE Proposing an Amendment to the Constitution Relative to the Authority of the Legislature to Impose Taxes.

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
4 adding thereto the following article:

‘Full power and authority are hereby given and granted to
6 the legislature to classify property and to impose and levy
7 a tax on income in the manner hereinafter provided. Such
8 tax may be at different rates upon income derived from

9 different classes of property, but shall be levied at a uni-
10 form rate through the state upon incomes derived from the
11 same class of property; provided, however, the legislature
12 may sub-divide intangible property into different classes and
13 levy a tax at different rates upon the incomes derived from
14 the different classes. The legislature may tax incomes not
15 derived from property at a different rate than incomes de-
16 rived from property and may grant reasonable exemptions
17 and abatements. Any class of property, the income of
18 which is taxed under the provisions of this article, may be
19 exempted from the imposition and levying of proportional
20 and reasonable assessments, rates and taxes, as at present
21 authorized by the constitution. Full power and authority
22 are hereby given and granted to the legislature to sub-divide
23 intangible property into classes and levy a tax upon the
24 intangible property in the different classes at different rates
25 as the legislature deems wise and equitable without regard
26 to the rate applied to other classes of property. This article
27 shall not be construed to limit the power of the legislature
28 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 income
13 tax and classify property for the purposes of taxation?"

And the inhabitants of said cities, towns, and plantations
15 shall vote by ballot on said question, those in favor of the
16 amendment expressing it by the word "Yes" upon their
17 ballots, and those opposed to the amendment by the word
18 "No" upon their ballots, and the ballots shall be received,
19 sorted, counted, and declared in open ward, town, and plan-
20 tation meetings, and returns made to the office of secretary
21 of state in the same manner as votes for governor and mem-
22 bers of the legislature, and the governor and council shall
23 count the same, and if it shall appear that a majority of
24 the inhabitants voting on the question are in favor of the
25 amendment, it shall thereupon become a part of the con-
26 stitution and the governor shall forthwith make known the
27 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.