

# MAINE STATE LEGISLATURE

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# EIGHTIETH LEGISLATURE

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**HOUSE**

**NO. 262**

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House of Representatives, March 10, 1921.

Referred to Committee on Taxation and 1000 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Gardiner of Gardiner.

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## STATE OF MAINE

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**IN THE YEAR OF OUR LORD ONE THOUSAND  
NINE HUNDRED AND TWENTY-ONE**

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RESOLVE, Amending Section Eight of Chapter Nine of the Constitution as Amended by Article Thirty-six of the Constitution Providing for an Income Tax.

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Resolved: Two-thirds of the legislature concurring, that  
2 the following amendment to the constitution of the state be  
3 proposed: Article nine, section eight of the constitution  
4 as amended by article thirty-six of the constitution is hereby  
5 amended by adding to said section as amended the follow-  
6 ing words: 'and shall also have the power to lay and collect  
7 taxes on incomes from whatever source derived,' so that  
8 said section as hereby further amended shall read as follows:

'Sect. 8. All taxes upon real and personal estate, assessed

2 by authority of this state, shall be apportioned and assessed  
3 equally, according to the just value thereof; but the legis-  
4 lature shall have power to levy a tax upon intangible per-  
5 sonal property at such rate as it deems wise and equitable  
6 without regard to the rate applied to other classes of prop-  
7 erty, and shall also have the power to lay and collect taxes  
8 on incomes from whatever source derived.'

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 in the manner prescribed by law, at the next biennial meet-  
6 ings in the month of September, to give in their votes upon  
7 the amendment proposed in the foregoing resolution, and  
8 the question shall be:

'Shall the constitution be amended as proposed by a reso-  
2 lution of the legislature providing that the legislature shall  
3 have the power to lay and collect taxes on incomes from  
4 whatever source derived?'

And the inhabitants of said cities, towns and plantations  
2 shall vote by ballot on said question, those in favor of the  
3 amendment voting "Yes" upon their ballots and those op-  
4 posed to the amendment voting "No" upon their ballots and  
5 the ballots shall be received, sorted, counted and declared  
6 in open ward, town and plantation meetings and return  
7 made to the office of the secretary of state in the same man-  
8 ner as votes for governor and members of the legislature

9 and the governor and council shall count the same and if  
10 it shall appear that a majority of the inhabitants voting on  
11 the question are in favor of the amendment, the governor  
12 shall forthwith make known the fact by his proclamation  
13 and the amendment shall thereupon as of the date of said  
14 proclamation become a part of the constitution.

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 resolve  
4 accompanied by a copy thereof.