

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

SENATE

NO. 152

In Senate, Feb. 27, 1923.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent down for concurrence.

L. ERNEST THORNTON, *Secretary*.

Presented by Senator Kirschner of Androscoggin.

STATE OF MAINE

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

RESOLVE, Proposing an Amendment to the Constitution
Permitting the Classification of Property for the Purpose
of Taxation and the Assessment of Different Classes at
Different Rates.

Resolved: Two-thirds of the legislature concurring, that
2 the following amendment to the constitution of the state be
3 proposed:

Section eight of article nine of the constitution as amended
2 by article thirty-six, adopted September eight, nineteen
3 hundred and thirteen, is hereby further amended by striking
4 out all the words after the word "legislature," viz: "shall
5 have power to levy a tax upon intangible personal property

6 at such rate as it deems wise and equitable without regard
7 to the rate applied to other classes of property,” and insert-
8 ing in place thereof the following: ‘may classify property
9 for the purpose of taxation, and may provide for the assess-
10 ment of any class at a different rate from the others, and
11 for the exemption of any class,’ so that said section shall
12 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 may classify property for the purpose of taxation,
5 and may provide for the assessment of any class at a
6 different rate from the others, and for the exemption of any
7 class.’

Resolved, that the aldermen of cities, the selectmen of
2 towns, and the assessors of plantations are hereby em-
3 powered and directed to notify the inhabitants of their
4 respective cities, towns, and plantations in the manner pre-
5 scribed by law to vote on the second Monday in September
6 in the year nineteen hundred and twenty-three upon the
7 amendment proposed in the foregoing resolution; and the
8 question shall be: “Shall the constitution be amended, as
9 proposed by a resolution of the legislature, so as to permit
10 the classification of property for the purpose of taxation
11 and the assessment of different classes at different rates?”

And the inhabitants of said cities, towns and plantations
2 shall vote by ballot upon said question, those favoring the

3 amendment voting "yes" and those opposing "no" on their
4 ballots, and the ballots shall be assorted, counted and de-
5 clared in open ward, town and plantation meetings, and
6 returns made to the office of the secretary of state in the
7 same manner as votes for governor and members of the
8 legislature; the governor and council shall count the same
9 and make returns to the next legislature, and if it shall
10 appear that a majority of the votes are in favor of the
11 amendment, the constitution shall be amended accordingly.

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.