

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 29

H. D. No. 11

House of Representatives, Jan. 20, 1925.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Spear of Portland.

STATE OF MAINE

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

RESOLVE, Proposing an Amendment to Section Eight, Article Nine, of the Constitution of the State of Maine, Providing that No Tax on Incomes and on Inheritances Shall Be Levied.

Resolved: Two-thirds of both branches of the legislature
2 concurring, that the following amendment to the constitu-
3 tion of the State of Maine be proposed:

Section eight of Article nine is hereby amended by adding
2 thereto the following: 'The legislature shall not have the
3 power to levy a tax on incomes or on inheritances; and all
4 laws creating such tax which shall be in effect on the first
5 day of January, nineteen hundred and twenty-six, shall be

6 void, except as to estates where the decedent died prior
7 thereto.'

'Sect. 8. All taxes upon real and personal estate, assessed
2 by authority of the State, shall be apportioned and assessed
3 equally, according to the just value thereof; but the legisla-
4 ture 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. The legislature shall not have power to levy a tax
8 on incomes or on inheritances; and all laws creating such
9 tax which shall be in effect on the first day of January,
10 nineteen hundred and twenty-six, shall be void, except as to
11 estates where the decedent died prior thereto.'

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 inhab-
4 itants of their respective cities, towns and plantations in
5 the manner prescribed by law, at the second Monday in the
6 month of September, A. D. nineteen hundred and twenty-
7 five, to give in their votes upon the amendment proposed
8 in the foregoing resolution, and the question shall be: "Shall
9 the constitution be amended as proposed by a resolution of
10 the legislature denying to the legislature power to levy a tax
11 on incomes or on inheritances?"

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 bal-

4 lots, and those opposed to the amendment by the word "No"
5 upon their ballots, and the ballots shall be received, sorted,
6 counted and declared in open ward, town and plantation
7 meetings, and returns made to the office of the secretary of
8 state in the same manner as votes for governor and mem-
9 bers of the legislature; and the governor and council shall
10 count the same, and if it shall appear that a majority of the
11 inhabitants voting on the question are in favor of the amend-
12 ment, the same 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 fur-
2 nish to the several cities, towns and plantations ballots and
3 blank returns in conformity with the foregoing resolves ac-
4 companied by a copy thereof.