

MAINE STATE LEGISLATURE

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EIGHTY-THIRD LEGISLATURE

Senate Document

No. 148

S. P. 371

In Senate, Feb. 25, 1927.

Referred to Committee on Taxation and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Spear of Cumberland.

STATE OF MAINE

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

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

Resolved: Two-thirds of both branches of the legislature
2 concurring, that the following amendment to the constitution
3 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 inheritances; and all laws creating
4 such tax which shall be in effect on the first day of January,
5 nineteen hundred and twenty-nine, shall be void, except as
6 to estates where the decedent died prior thereto,' so that
7 said section, as amended, shall read as follows:

‘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 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. The legislature shall not have power to levy a tax on
8 inheritances; and all laws creating such tax which shall be
9 in effect on the first day of January, nineteen hundred and
10 twenty-nine, shall be void, except as to estates where the
11 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 in-
4 habitants of their respective cities, towns and plantations
5 in the manner prescribed by law, at the second Monday in
6 the month of September, A. D. nineteen hundred and
7 twenty-eight, to give in their votes upon the amendment
8 proposed in the foregoing resolution, and the question shall
9 be: “Shall the constitution be amended as proposed by a
10 resolution of the legislature denying to the legislature power
11 to levy a tax 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
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 the secre-
8 tary 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 the
12 amendment, the same shall thereupon become a part of the
13 constitution, and the governor shall forthwith make known
14 the 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.'