

# MAINE STATE LEGISLATURE

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N I N E T I E T H                      L E G I S L A T U R E

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**Legislative Document**

**No. 202**

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H. P. 466

House of Representatives, January 28, 1941.

Referred to Committee on Federal Relations. Sent up for concurrence and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. McGlauffin of Portland.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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**Resolution Proposing an Amendment to the Constitution of the United States Relative to Taxes on Incomes, Inheritances and Gifts.**

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Resolved by the senate and house of representatives of the state of Maine, that application be and it is hereby made to the congress of the United States of America to call a convention for the purpose of proposing the following article as an amendment to the constitution of the United States:

“Article ———

“**Section 1.** The sixteenth article of amendment to the constitution of the United States is hereby repealed.

“**Sec. 2.** The congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or renumeration; provided that in no case shall the maximum rate of tax exceed 25 per centum.

“**Sec. 3.** The maximum rate of any tax, duty, or excise which congress may lay and collect with respect to the devolution or transfer of property, or any interest therein, upon or in contemplation of or intended to take effect in possession or enjoyment at or after death, or by way of gift, shall in no case exceed 25 per centum.

**“Sec. 4.** The limitations upon the rates of said taxes contained in sections 2 and 3 shall, however, be subject to the qualification that in the event of a war in which the United States is engaged creating a grave national emergency requiring such action to avoid national disaster, the congress by a vote of three-fourths of each house may for a period not exceeding one year increase beyond the limits above prescribed the maximum rate of any such tax upon income subsequently accruing or received or with respect to subsequent devolutions or transfers of property, with like power, while the United States is actively engaged in such war, to repeat such action as often as such emergency may require.

**“Sec. 5.** Sections 1 and 2 shall take effect at midnight on the 31st day of December following the ratification of this article. Nothing contained in this article shall affect the power of the United States after said date to collect any tax on incomes for any period ending on or prior to said 31st day of December laid in accordance with the terms of any law then in effect.

**“Sec. 6.** Section 3 shall take effect at midnight on the last day of the sixth month following the ratification of this article. Nothing contained in this article shall affect the power of the United States to collect any tax on any devolution or transfer occurring prior to the taking effect of section 3, laid in accordance with the terms of any law then in effect.” And be it further

**Resolved,** that the congress of the United States be, and it hereby is, requested to provide as the mode of ratification that said amendment shall be valid to all intents and purposes, as part of the constitution of the United States, when ratified by the legislatures of three-fourths of the several states; and be it further

**Resolved,** that the secretary of state be, and he hereby is, directed to send a duly certified copy of this resolution to the senate of the United States and one to the house of representatives in the congress of the United States, and to each of the representatives and senators representing the state of Maine.