

# NINETY-FIFTH LEGISLATURE

## Legislative Document

No. 29

H. P. 63 House of Representatives, January 11, 1951. Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Berry of South Portland by request.

### STATE OF MAINE

### IN THE YEAR OF OUR LORD NINETEEN HUNDRED FIFTY-ONE

#### AN ACT Creating a Tax Commission.

**Emergency preamble.** Whereas, it is vitally necessary to the people of Maine that state services be continued and perhaps expanded; and

Whereas, in order to determine just and equitable taxation to finance such services, it is necessary to study certain phases of taxation; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

**Tax commission; duties.** A tax commission to be composed of 15 persons shall be appointed by the governor. Five members of the commission shall study the methods now used in the taxing of the so-called wild lands in the state, and shall make such recommendations as will assure an equal and just assessed valuation of the properties on these lands. Five members shall investigate and study the changes needed in taxation to assure a fair property tax of all telephone and telegraph companies, and electric power and light companies located in the state. Five members shall make a complete study and investigation of the necessity of having a revaluation of all properties in the state with emphasis upon how it should be done, by whom, and its probable cost.

The 15 tax commissioners appointed by the governor shall not hold any political office, either elective or appointive. The members shall be paid \$25 per day plus expenses. The final report of the commission shall be not later than 60 days after receiving the appointments and shall be made to the governor and to the 95th legislature.

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.