

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1250

H. P. 882

House of Representatives, March 13, 1957.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Dumais of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

MEMORIAL

**To the Honorable Senate and House of Representatives of the United States
of America in Congress Assembled**

Joint Resolution Memorializing Congress to Propose an Amendment to the United States Constitution Relative to Taxes on Income, Inheritances and Gifts.

We, your Memorialists, the Senate and House of Representatives of the State of Maine in the Ninety-Eighth Legislative Session assembled, most respectfully present and petition your Honorable Body as follows:

That the Congress of the United States of America be, and it hereby is requested to propose an article in the following form, or substantially so, as an amendment to the Constitution of the United States:

“Sec. 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 The sixteenth article of amendment to the Constitution of the United States is hereby repealed.”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 enumeration. The maximum top rate (a term which shall mean the aggregate of all top rates) of all taxes, duties, and excises which the Congress may lay or collect on, with respect to, or measured by, income shall not exceed 25 per centum; **Provided, however**, That the Congress by a vote of three-fourths of all the Members of each House may fix such a maximum top rate in excess of 25 per centum, for periods, either successive or otherwise, not exceeding one year each, if such rate so fixed does not exceed the lowest rate (a term which shall mean the aggregate of all lowest

rates) by more than fifteen percentage points. Subject to the foregoing limitations, the rates of tax applicable to the incomes of individuals may be different from the rates applicable to the incomes of corporations, which term shall include also associations, joint stock companies, and insurance companies. The determination of income subject to tax shall be by uniform rules of general application which shall not vary with the size of the income."

"Sec. 3. The Congress shall have no power to lay or collect any tax, duty, or excise 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."

"Sec. 4. 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 effect the power of the United States after said date to collect any tax on, with respect to, or measured by, income 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. 5. Section 3 shall take effect at midnight of the day of ratification of this article. Nothing contained in this article shall effect the power of the United States after said date to collect any tax with respect to 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 of Maine be, and hereby is, directed to send a copy of this resolution to the Senate and House of Representatives in Congress and to the members of the said Senate and House of Representatives from this State.