

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND ELEVENTH LEGISLATURE

FIRST REGULAR SESSION
December 1, 1982 to June 24, 1983
Chapters 453-End

AND AT THE
FIRST SPECIAL SESSION
September 6, 1983 to September 7, 1983
Chapters 583-588

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IN ACCORDANCE WITH MAINE REVISED STATUTES
ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

J.S. McCarthy Co., Inc.
Augusta, Maine
1983

**CONSTITUTIONAL
RESOLUTIONS**

OF THE

STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

of the
ONE HUNDRED AND ELEVENTH LEGISLATURE

1983

ballots, returns and copies of this resolution necessary to carry out the purposes of this referendum.

Effective Pending referendum.

CHAPTER 2

H.P. 502 - L.D. 652

RESOLUTION, Proposing amendments to the Constitution of Maine to Change the Municipal Property Tax Loss Reimbursement Formula, to Change the Penalty for the Change of Use of Land Subject to Current Use Valuation and to Require a Two-thirds Vote for the Expenditure of Funds from the Mining Excise Tax Trust Fund.

Constitutional amendment. RESOLVED: Two-thirds of each branch of the Legislature concurring, that the following amendments to the Constitution of Maine be proposed:

Constitution, Art. IV, Pt. 3, §23, as enacted by CR 1977, c. 5, is amended to read:

Section 23. Municipalities reimbursed annually. The Legislature shall annually reimburse each municipality from state tax sources for not less than 50% of the property tax revenue loss suffered by that municipality during the previous calendar year because of statutory property tax exemptions or credits enacted after April 1, 1978. The Legislature shall enact appropriate legislation to carry out the intent of this section.

This section shall allow, but not require, reimbursement for statutory property tax exemptions or credits for unextracted minerals.

Constitution, Art. IX, §8, sub-§2, as repealed and replaced by CR 1977, c. 6, is amended to read:

2. The Legislature shall have power to provide for the assessment of the following types of real estate whenever situated in accordance with a valuation based upon the current use thereof and in accordance with such conditions as the Legislature may enact:

A. Farms and agricultural lands, timberlands and woodlands;

B. Open space lands which are used for recreation or the enjoyment of scenic natural beauty; and

C. Lands used for game management or wildlife sanctuaries.

In implementing paragraphs A, B and C, the Legislature shall provide that any change of use higher than those set forth in paragraphs A, B and C, except when the change is occasioned by a transfer resulting from the exercise or threatened exercise of the power of eminent domain, shall result in the imposition of a minimum penalty equal to the tax which would have been imposed over the 5 years preceding that change of use had that real estate been assessed at its highest and best use, less all taxes paid on that real estate over the preceding 5 years, and interest, upon such reasonable and equitable basis as the Legislature shall determine. Any statutory or constitutional penalty imposed as a result of a change of use, whether imposed before or after the approval of this subsection, shall be determined without regard to the presence of minerals, provided that, when payment of the penalty is made or demanded, whichever occurs first, there is in effect a state excise tax which applies or would apply to the mining of those minerals.

Constitution, Art. IX, §20 is enacted to read:

Section 20. Mining Excise Tax Trust Fund. The principal amount of the Mining Excise Tax Trust Fund or any successor fund may not be expended unless the expenditure is approved in a separate measure by a two-thirds vote of all the members elected to each House of the Legislature and by the Governor.

Constitutional referendum procedure; form of question; effective date. Resolved: That the city aldermen, town selectmen and plantation assessors of this State shall notify the inhabitants of their respective cities, towns and plantations to meet, in the manner prescribed by law for holding a statewide election, at a statewide election, on the Tuesday following the first Monday of November following the passage of this resolution, to vote upon the ratification of the amendments proposed in this resolution by voting upon the following questions:

"Shall the Constitution of Maine be amended to change the municipal property tax loss reimbursement provisions and to change the penalty payable upon the change of use of land containing minerals which is being valued at current use?"

"Shall the Constitution of Maine be amended to require two-thirds vote of the elected members of the Legislature to expend any principal amount of the Mining Excise Tax Trust Fund or any successor funds?"

The legal voters of each city, town and plantation shall vote by ballot on these questions, and shall designate their choice by a cross or check mark placed within the corresponding square below the word "Yes" or "No." The ballots shall be received, sorted, counted and declared in open ward, town and plantation meetings and returns made to the Secretary of State in the same manner as votes for members of the Legislature. The Governor shall review the returns and, if it appears that a majority of the legal votes are in favor of the amendments, the Governor shall proclaim that fact without delay and the amendments shall become part of the Constitution on January 1, 1984.

Secretary of State shall prepare ballots. Resolved: That the Secretary of State shall prepare and furnish to each city, town and plantation all ballots, returns and copies of this resolution necessary to carry out the purposes of this referendum.

Effective Pending Referendum.

CHAPTER 3

H.P. 1042 - L.D. 1349

RESOLUTION, Proposing an Amendment to the Constitution of Maine to Provide that the State may Enact Property Tax Exemptions Relating to Watercraft not Subject to Fifty Percent Reimbursement.

Constitutional amendment. RESOLVED: Two-thirds of each branch of the Legislature concurring, that the following amendment to the Constitution of Maine be proposed:

Constitution, Art. IV, Pt. 3, §23, as enacted by CR 1977, c. 5, is amended by adding at the end a new paragraph to read:

This section shall allow, but not require, reimbursements for statutory property tax exemptions or credits for watercraft.

Constitutional referendum procedure; form of question; effective date. Resolved: That the city