



132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 432

H.P. 286

House of Representatives, February 4, 2025

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine to Allow Municipalities to Apportion Real and Personal
Property Taxes on the Basis of Property Classification**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative MASTRACCIO of Sanford.
Cosponsored by Representatives: CARUSO of Caratunk, CLUCHEY of Bowdoinham,
FOLEY of Wells, GERE of Kennebunkport, LEE of Auburn, MURPHY of Scarborough,
RIELLY of Westbrook, SACHS of Freeport.

1 **Constitutional amendment. Resolved:** Two thirds of each branch of the
2 Legislature concurring, that the following amendment to the Constitution of Maine be
3 proposed:

4 **Constitution, Art. IX, §8, first ¶** is amended to read:

5 **Section 8. Taxation.** All taxes upon real and personal estate, assessed by authority
6 of this State, shall be apportioned and assessed equally according to the just value thereof,
7 except that as of April 1, 2027, a municipality may apportion real and personal estate taxes
8 on the basis of property classification as defined by and according to the process enacted
9 by the Legislature in statute.

10 **Constitutional referendum procedure; form of question; effective date.**

11 **Resolved:** That the municipal officers of this State shall notify the inhabitants of their
12 respective cities, towns and plantations to meet, in the manner prescribed by law for holding
13 a statewide election, at a statewide election held in the month of November following the
14 passage of this resolution, to vote upon the ratification of the amendment proposed in this
15 resolution by voting upon the following question:

16 "Do you favor amending the Constitution of Maine to allow municipalities
17 to apportion real and personal estate taxes on the basis of property
18 classification as defined by and according to the process enacted by the
19 Legislature in statute?"

20 The legal voters of each city, town and plantation shall vote by ballot on this question
21 and designate their choice by a cross or check mark placed within the corresponding square
22 below the word "Yes" or "No." The ballots must be received, sorted, counted and declared
23 in open ward, town and plantation meetings and returns made to the Secretary of State in
24 the same manner as votes for members of the Legislature. The Governor shall review the
25 returns. If it appears that a majority of the legal votes are cast in favor of the amendment,
26 the Governor shall proclaim that fact without delay and the amendment becomes part of
27 the Constitution of Maine on the date of the proclamation.

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

31 SUMMARY

32 This resolution proposes to amend the Constitution of Maine to authorize
33 municipalities to apportion property taxes based on the property's classification as defined
34 by and according to the process enacted by the Legislature in statute.