



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1304

S.P. 534

In Senate, March 25, 2025

**RESOLUTION, Proposing an Amendment to the Constitution of
Maine to Limit Property Tax Increases for Individuals 65 Years of
Age or Older and Shift the Tax Burden to State Gaming Revenues**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator BALDACCI of Penobscot.
Cosponsored by Representative O'HALLORAN of Brewer and
Senator: NANGLE of Cumberland, Representatives: ROEDER of Bangor, SUPICA of Bangor.

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 as provided in this section.

8 **Constitution, Art. IX, §8, sub-§6** is enacted to read:

9 **6. Taxes capped at 2% per year on primary residence owned by permanent**
10 **resident 65 years of age or older; State responsible for reimbursement of at least 90%**
11 **using tax on lottery tickets and sports betting.** The Legislature has the power, by proper
12 enactment, to provide that taxes may not be increased by more than 2% each property tax
13 year on the primary residence of a permanent resident of this State who is at least 65 years
14 of age or older and who has owned the residence for at least 12 months. If title to the
15 property is transferred to someone other than a family member of the owner, the property
16 assumes the just value at the time of transfer. Any loss of revenue to a municipality
17 pursuant to this subsection must be reimbursed at least 90% by the State using revenue
18 from a 2% tax on lottery tickets and sports betting.

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

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

25 "Do you favor amending the Constitution of Maine to limit the increase in
26 property taxes to 2% each year on property owned as a primary residence
27 for at least 12 months by a resident of this State who is at least 65 years of
28 age and require the State to pay at least 90% of the revenue lost by a
29 municipality due to the cap on taxes using revenue from a 2% tax on lottery
30 tickets and sports betting?"

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

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

1 **SUMMARY**

2 This resolution proposes to amend the Constitution of Maine to authorize the
3 Legislature to require taxes on property owned and occupied by a permanent resident of
4 this State for at least 12 months as that person's primary residence to be capped at 2% each
5 year if that person is at least 65 years of age. Upon transfer of the property to someone
6 other than a family member of the owner, the property would assume the just value at the
7 time of transfer. The State is required to reimburse municipalities for revenue lost due to
8 the 2% cap on taxes using revenue from a 2% tax imposed on the sale of lottery tickets and
9 sports betting.