



# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 43

H.P. 44

House of Representatives, January 9, 2019

**RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Dedicate All Sales Taxes from All Vehicle Sales and  
Vehicle-related Sales to the Highway Fund for Roads and Bridge  
Capital Improvements**

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Reference to the Committee on Taxation suggested and ordered printed.

Handwritten signature of Robert B. Hunt in cursive.

ROBERT B. HUNT  
Clerk

Presented by Representative CEBRA of Naples.

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, §26** is enacted to read:

5           **Section 26. Revenues from motor vehicle sales and use taxes.** Beginning in  
6 July 2021, the revenue from the tax imposed on sales of motor vehicles and sales related  
7 to motor vehicles must be deposited in the Highway Fund for roads and bridge capital  
8 improvements. Beginning in August 2021, and every month thereafter, the State  
9 Controller shall transfer to the Highway Fund for roads and bridge capital improvements  
10 an amount that is equal to 100% of the revenue from the tax imposed on sales of motor  
11 vehicles and sales related to motor vehicles for the previous month. The tax amount must  
12 be based on actual sales for that month and may not consider any accruals that may be  
13 required by law. The State Tax Assessor shall certify to the State Controller by the 15th  
14 day of each month the amounts to be distributed and credited under this section as of the  
15 close of the State Controller's records for the previous month.

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

17           **Resolved:** That the municipal officers of this State shall notify the inhabitants of their  
18 respective cities, towns and plantations to meet, in the manner prescribed by law for  
19 holding a statewide election, at a statewide election held in November 2020, to vote upon  
20 the ratification of the amendment proposed in this resolution by voting upon the  
21 following question:

22                        "Do you favor amending the Constitution of Maine to dedicate all sales  
23                        and use tax revenue from sales of motor vehicles and sales related to  
24                        motor vehicles to the Highway Fund for roads and bridge capital  
25                        improvements?"

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

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

## 37                                       SUMMARY

38           This resolution proposes to amend the Constitution of Maine to dedicate all sales and  
39 use tax revenue from sales of motor vehicles and sales related to motor vehicles to the  
40 Highway Fund for roads and bridge capital improvements.