SENATE BILL 747

By: **Senators Harris, Kittleman, Jacobs, Brinkley, Colburn, Edwards, Glassman, Greenip, Haines, Mooney, Munson, Pipkin, Simonaire, and Stoltzfus**
Introduced and read first time: February 6, 2009
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Taxpayer Protection Act**

3 FOR the purpose of adding a new section to the Maryland Constitution to require the
4   approval of three–fifths of the members elected to each House of the General
5   Assembly to pass legislation to increase the rate of an existing tax or to impose
6   a tax on an individual or entity not subject to the tax at the time of
7   consideration of the legislation; and submitting this amendment to the qualified
8   voters of the State of Maryland for their adoption or rejection.

9 BY proposing an addition to the Maryland Constitution
10   Article III – Legislative Department
11   Section 28A

12   SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, (Three–fifths of all the members elected to each of the two Houses
14 concurring), That it be proposed that the Maryland Constitution read as follows:

15 **Article III – Legislative Department**

16 **28A.**

17   **A BILL TO INCREASE THE RATE OF AN EXISTING TAX OR TO IMPOSE A TAX**
18 **AGAINST AN INDIVIDUAL OR ENTITY NOT SUBJECT TO THE TAX AT THE TIME OF**
19 **CONSIDERATION OF THE BILL MAY NOT BECOME A LAW UNLESS, ON ITS FINAL**
20 **PASSAGE, IT RECEIVES THE YEA VOTES OF AT LEAST THREE–FIFTHS OF THE**
21 **MEMBERS ELECTED TO EACH HOUSE OF THE GENERAL ASSEMBLY.**

22   SECTION 2. AND BE IT FURTHER ENACTED, That the General Assembly
23 determines that the amendment to the Maryland Constitution proposed by this Act

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EXPLANATION: **CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**
    [Brackets] indicate matter deleted from existing law.

1   affects multiple jurisdictions and that the provisions of Article XIV, § 1 of the
2   Maryland Constitution concerning local approval of constitutional amendments do not
3   apply.

4   SECTION 3. AND BE IT FURTHER ENACTED, That the aforegoing section
5   proposed as an amendment to the Maryland Constitution shall be submitted to the
6   legal and qualified voters of this State at the next general election to be held in
7   November, 2010 for their adoption or rejection pursuant to Article XIV of the
8   Maryland Constitution. At that general election, the vote on this proposed amendment
9   to the Constitution shall be by ballot, and upon each ballot there shall be printed the
10 words "For the Constitutional Amendment" and "Against the Constitutional
11 Amendment," as now provided by law. Immediately after the election, all returns shall
12 be made to the Governor of the vote for and against the proposed amendment, as
13 directed by Article XIV of the Maryland Constitution, and further proceedings had in
14 accordance with Article XIV.