

# SENATE BILL 24

Q4, L1

CONSTITUTIONAL AMENDMENT

8lr4541

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By: **Senator Kittleman**

Introduced and read first time: October 29, 2007

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Voter Approval**

3 FOR the purpose of proposing an amendment to the Maryland Constitution requiring  
4 certain voter approval to increase the State sales and use tax rate; and  
5 submitting this amendment to the qualified voters of the State of Maryland for  
6 their adoption or rejection.

7 BY proposing an addition to the Maryland Constitution  
8 Declaration of Rights  
9 Article 14A

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

13 **Declaration of Rights**

14 **ARTICLE 14A.**

15 **A MAJORITY OF THE QUALIFIED VOTERS OF THE STATE SHALL**  
16 **APPROVE ANY STATE SALES AND USE TAX RATE INCREASE.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That the General Assembly  
18 determines that the amendment to the Maryland Constitution proposed by this Act  
19 affects multiple jurisdictions and that the provisions of Article XIV, § 1 of the  
20 Maryland Constitution concerning local approval of constitutional amendments do not  
21 apply.

22 SECTION 3. AND BE IT FURTHER ENACTED, That the foregoing section  
23 proposed as an amendment to the Maryland Constitution shall be submitted to the  
24 legal and qualified voters of this State at the next general election to be held in

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 November, 2008 for their adoption or rejection pursuant to Article XIV of the  
2 Maryland Constitution. At that general election, the vote on this proposed amendment  
3 to the Constitution shall be by ballot, and upon each ballot there shall be printed the  
4 words "For the Constitutional Amendment" and "Against the Constitutional  
5 Amendment," as now provided by law. Immediately after the election, all returns shall  
6 be made to the Governor of the vote for and against the proposed amendment, as  
7 directed by Article XIV of the Maryland Constitution, and further proceedings had in  
8 accordance with Article XIV.