

HOUSE BILL 730

Q7

CONSTITUTIONAL AMENDMENT

3lr1981

By: **Delegates Fisher, Adams, Arentz, Baker, Buckel, Chisholm, Ciliberti, Ghrist, Grammer, Griffith, Hartman, Hornberger, Howard, Hutchinson, Jacobs, R. Long, Mangione, McComas, Miller, M. Morgan, T. Morgan, Nawrocki, Otto, Rose, Schmidt, Szeliga, Tomlinson, and Wivell**

Introduced and read first time: February 8, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Constitutional Amendment – Alteration of Rate of Taxation – Legislation by**
3 **General Assembly Required**

4 FOR the purpose of prohibiting the General Assembly from providing, by law, for the
5 alteration of the rate of a State tax in a certain manner; and prohibiting a certain
6 alteration to a rate of State tax from taking effect unless the General Assembly, by
7 legislation passed in a certain manner, explicitly approves the new tax rate.

8 BY proposing an addition to the Maryland Constitution
9 Article III – Legislative Department
10 Section 62

11 Preamble

12 WHEREAS, The motor fuel tax, among other taxes current or proposed, is indexed
13 to inflation, resulting in permanent and periodic tax increases without a vote by the
14 members of the Maryland General Assembly; and

15 WHEREAS, It is the solemn responsibility of each member of the Maryland General
16 Assembly to have a recorded vote each time that a tax is to be increased or decreased; and

17 WHEREAS, It is the intent of this amendment to the Maryland Constitution to
18 require the members of the Maryland General Assembly to vote each time that a tax
19 increase or decrease occurs, regardless of whether the tax is indexed to inflation; now,
20 therefore,

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
22 (Three-fifths of all the members elected to each of the two Houses concurring), That it be

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 proposed that the Maryland Constitution read as follows:

2 **Article III – Legislative Department**

3 **62.**

4 **(A) THE GENERAL ASSEMBLY MAY NOT, BY LAW, PROVIDE FOR THE**
5 **AUTOMATIC ALTERATION OF THE RATE OF AN EXISTING STATE TAX BASED ON**
6 **INFLATION OR FORMULA.**

7 **(B) AN INCREASE OR DECREASE OF A RATE OF A STATE TAX, INCLUDING AN**
8 **ALTERATION OF THE RATE OF AN EXISTING TAX BASED ON INFLATION OR FORMULA,**
9 **MAY NOT TAKE EFFECT AND SHALL BE DEEMED NULL AND VOID UNLESS THE**
10 **GENERAL ASSEMBLY, BY LEGISLATION PASSED BY A YEA AND NAY VOTE,**
11 **EXPLICITLY APPROVES THE NEW TAX RATE.**

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

16 SECTION 3. AND BE IT FURTHER ENACTED, That the amendment to the
17 Maryland Constitution proposed by Section 1 of this Act shall be submitted to the qualified
18 voters of the State at the next general election to be held in November 2024 for adoption or
19 rejection pursuant to Article XIV of the Maryland Constitution. At that general election,
20 the vote on the proposed amendment to the Constitution shall be by ballot, and on each
21 ballot there shall be printed the words “For the Constitutional Amendment” and “Against
22 the Constitutional Amendment”, as now provided by law. Immediately after the election,
23 all returns shall be made to the Governor of the vote for and against the proposed
24 amendment, as directed by Article XIV of the Maryland Constitution, and further
25 proceedings had in accordance with Article XIV.