

**A010-0304**

10 An Act Concerning

20 **Taxpayers' Bill Of Rights**

30 FOR the purpose of allowing the registered voters of the state of Maryland to decide how and where their  
40 money should be spent.

50 BY adding to  
60 Article - Tax General  
70 Section 1-101  
80 Annotated Code of Maryland  
90 (2003 Replacement Volume)

100 SECTION 1. BE IT ENACTED BY THE MARYLAND STUDENT LEGISLATURE, That the Laws  
110 of Maryland read as follows:

120 **Article-Taxes General**

130 13-106. A Taxpayers' Bill Of Rights.

140 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
150 INDICATED.

160 (2) A TAX IS A SUM OF MONEY LEVIED ON INCOMES. PROPERTY, SALES,  
ETC.,  
170 BY A GOVERNMENT FOR ITS SUPPORT OR FOR SPECIFIC PURPOSES.

180 (3) A REFERENDUM IS THE PRINCIPLE OF PRACTICE OF REFERRING  
MEASURES  
190 PROPOSED OR PASSED BY A LEGISLATIVE BODY TO THE VOTE OF THE  
200 ELECTORATE FOR APPROVAL OR REJECTION.

210 (B) (1) ANY TAX INCREASE OR NEW TAX PASSED WITHIN THE LEGISLATIVE  
220 BRANCH OF THE GOVERNMENT SHALL NOW HAVE THAT TAX INCREASE OR NEW  
230 TAX VOTED UPON BY THE REGISTERED VOTERS OF THE STATE OF MARYLAND.

240 (2) THAT IF THE STATE LEGISLATURE PASSES A TAX INCREASE OR A NEW  
TAX  
250 THAT THE TAX LEGISLATION SHALL APPEAR ON REFERENDUM ON THE BALLOT  
260 ON ELECTION DAY, WHICH IS THE FIRST TUESDAY OF NOVEMBER.

280 (3) THE REFERENDUM WILL APPEAR ON THE BALLOT IN THE  
290 GUBERNATORIAL ELECTION AND THE PRESIDENTIAL ELECTION.

300 (4) IN OFF ELECTION YEARS, THERE SHALL BE A SPECIAL ELECTION TO  
310 OCCUR ON ELECTION DAY FOR REGISTERED VOTERS TO DECIDE THE TAX  
320 INCREASE OR NEWLY CREATED TAX.

330 (5) THE TAX REFERENDUM SHALL SHOW THE VOTERS HOW THE TAX  
340 INCREASE OR NEWLY CREATED TAX WILL BE IMPLEMENTED UPON AND WHERE  
350 THE TAX REVENUE WILL BE DISPERSED, AND WHETHER IT WILL BALANCE THE  
360 STATE BUDGET.

370 (6) THE TAX REFERENDUM WILL APPEAR AS A QUESTION ON THE BALLOT,  
380 AND WILL BE ANSWERED BY A "YES" OR "NO" VOTE.

390 (7) IF THE "NO" VOTES OUTNUMBER THE "YES" VOTES, THEN THE TAX  
400 INCREASE OR NEW TAX WILL NOT BE ENACTED.  
410 (8) IF THE "YES" VOTES OUTNUMBER THE "NO" VOTES, THEN THE TAX WILL  
420 BE IMPLEMENTED AND SIGNED INTO LAW BY THE EXECUTIVE BRANCH.

430 SECTION 2. AND BE IT FURTHER ENACTED, That the Maryland General Assembly determines  
440 that the amendment to the Constitution of the State of Maryland proposed by this Act affects  
450 the entire state and multiple jurisdictions.

460 SECTION 3. AND BE IT FURTHER ENACTED, That this law take affect on October 1<sup>st</sup>, 2004.

470 MANDATES: Governor Robert Ehrlich  
480 Lt. Governor Michael Steele  
490 Comptroller William Donald Schaeffer  
500 Senate President Michael Miller  
510 House Speaker Michael Busch  
520 Delegate Terry R. Gilleland  
530 Delegate George Edwards

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