

A011-0405

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 (2004 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 1st, 2005.

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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