

HOUSE BILL 231

Q7
HB 484/24 – W&M

CONSTITUTIONAL AMENDMENT
(PRE-FILED)

5lr0828

By: **Delegate Mangione**

Requested: September 13, 2024

Introduced and read first time: January 8, 2025

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Constitutional Amendment – Fee or Tax Rate Increases – Yea and Nay Vote of**
3 **General Assembly Required**
4 **(Taxpayer Disclosure and Protection Act)**

5 FOR the purpose of prohibiting a certain increase of a State fee or rate of State tax from
6 taking effect unless the General Assembly, by a certain vote, explicitly approves the
7 increased fee or tax rate.

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

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

14 **Article III – Legislative Department**

15 **62.**

16 **AN INCREASE OF A STATE FEE OR THE RATE OF A STATE TAX, INCLUDING AN**
17 **ALTERATION OF THE RATE OF AN EXISTING TAX BASED ON INFLATION OR FORMULA,**
18 **MAY NOT TAKE EFFECT AND SHALL BE DEEMED NULL AND VOID UNLESS THE**
19 **GENERAL ASSEMBLY, BY A YEA AND NAY VOTE, EXPLICITLY APPROVES THE**
20 **INCREASED FEE OR TAX RATE.**

21 SECTION 2. AND BE IT FURTHER ENACTED, That the General Assembly
22 determines that the amendment to the Maryland Constitution proposed by Section 1 of this
23 Act affects multiple jurisdictions and that the provisions of Article XIV, § 1 of the Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Constitution concerning local approval of constitutional amendments do not apply.

2 SECTION 3. AND BE IT FURTHER ENACTED, That the amendment to the
3 Maryland Constitution proposed by Section 1 of this Act shall be submitted to the qualified
4 voters of the State at the next general election to be held in November 2026 for adoption or
5 rejection pursuant to Article XIV of the Maryland Constitution. At that general election,
6 the vote on the proposed amendment to the Constitution shall be by ballot, and on each
7 ballot there shall be printed the words “For the Constitutional Amendment” and “Against
8 the Constitutional Amendment”, as now provided by law. Immediately after the election,
9 all returns shall be made to the Governor of the vote for and against the proposed
10 amendment, as directed by Article XIV of the Maryland Constitution, and further
11 proceedings had in accordance with Article XIV.