MAINE STATE LEGISLATURE

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(EMERGENCY)
FIRST REGULAR SESSION
ONE HUNDRED AND ELEVENTH LEGISLATURE
Legislative Document No. 4
H.P. 8 House of Representatives, December 21, 1982
Received by the Clerk of the House on December 21, 1982. Referred to the Committee on Taxation, and 1,800 ordered printed pursuant to Joint Rule 14.
EDWIN H. PERT, Clerk
Presented by Representative Kelleher of Bangor.
STATE OF MAINE
IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-THREE
AN ACT to Repeal the Retroactive Pro- vision for Annual Indexation of the Individual Income Tax System.
Emergency preamble. Whereas, Acts of the Legis- lature do not become effective until 90 days after adjournment unless enacted as emergencies; and
Whereas, the People of the State of Maine have, by referendum, approved a measure to index the state income tax to account for inflation; and
Whereas, that measure contains an effective date of January 1, 1981; and
Whereas, a retroactive date of January 1, 1981 would cause a substantial financial burden for the State; and

1 2 3 4	Whereas, this legislation is vitally important to remove the retroactive portion of this law in order to prevent needless hardship on the citizens of this State; and
5 6 7 8 9	Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,
11 12	Be it enacted by the People of the State of Maine as follows:
13	1982 I.B. 2, §5 is amended to read:
14 15 16	Sec. 5. Effective date. This chapter shall take effect for tax years beginning on or after January 1, 1981 1983.

STATEMENT OF FACT

in the preamble, this Act shall take effect when

Emergency clause. In view of the emergency cited

The purpose of this bill is to remove the retroactive provision of the Income Tax Indexing Law.

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approved.

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