

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 239

6  
7 H.P. 205 House of Representatives, January 29, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Sproul of Augusta.

Cosponsored by Representative Jackson of Harrison, Representative Zirkilton of Mount Desert and Representative Webster of Cape Elizabeth.

11  
12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FIVE  
16

17 AN ACT to Repeal the Unitary Tax.  
18

19 Be it enacted by the People of the State of Maine as  
20 follows:

21 Sec. 1. 36 MRSA §5102, sub-§8, as amended by PL  
22 1983, c. 571, §14, is further amended to read:

23 8. Maine net income. "Maine net income" means,  
24 for any taxable year for any corporate taxpayer, the  
25 taxable income of that taxpayer for that taxable year  
26 under the laws of the United States as modified by  
27 sections 5200-A and 5202-B and allocated or appor-  
28 tioned to this State under chapter 821. ~~To the ex-~~  
29 ~~tent that it derives from a unitary business carried~~  
30 ~~on by 2 or more members of an affiliated group, the~~  
31 ~~Maine net income of a corporation shall be determined~~  
32 ~~by apportioning that part of the federal taxable in-~~  
33 ~~come of the entire group which derives from the uni-~~  
34 ~~tary business-~~

35 Sec. 2. 36 MRSA §5102, sub-§10-A, as enacted by  
36 PL 1983, c. 571, §17, is repealed.

