

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 252

H.P. 189

House of Representatives, February 2, 1993

An Act to Create a Presumption of Domicile for Income Tax Purposes.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative LEMKE of Westbrook.
Cosponsored by Senator ESTY of Cumberland and
Representatives: HALE of Sanford, HATCH of Skowhegan, MARTIN of Van Buren.

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

Sec. 1. 36 MRSA §5102, sub-§5, ¶A, as amended by PL 1981, c. 411, §1, is further amended to read:

A. Who is domiciled in Maine. For purposes of determining domicile, an individual is presumed to have a domicile in Maine if that individual resides in Maine for more days during the taxable year than in any one other jurisdiction. The presumption may be overcome if the individual shows to the satisfaction of the State Tax Assessor that the individual is domiciled in another location; or

STATEMENT OF FACT

This bill creates a presumption for purposes of individual income tax that an individual has a domicile in Maine if that individual resides in Maine for more days during the year than the individual resides in any other one jurisdiction. The presumption may be overcome if the individual demonstrates a domicile elsewhere.