## MAINE STATE LEGISLATURE

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## 116th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1993

Legislative Document

No. 738

H.P. 542

House of Representatives, March 2, 1993

An Act to Change the Residency Requirements for Income Tax Purposes.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative CATHCART of Orono. Cosponsored by Representatives: DORE of Auburn, HOGLUND of Portland, LEMKE of Westbrook, NADEAU of Saco, STEVENS of Orono, Senators: BALDACCI of Penobscot, O'DEA of Penobscot.

	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §5102, sub-§5, ¶¶A and B, as amended by Pl
4	1981, c. 411, §1, are further amended to read:
6	A. Who is domiciled in Maine; or
8	B. Who is not domiciled in Maine, but maintains a permanent place of abode in this State and spends in the aggregate
10	more than 183 <u>120</u> days of the taxable year in this State unless he <u>the individual</u> is in the Armed Forces of the
12	United States.
14	STATEMENT OF FACT
16	
	This bill changes the definition of resident individual for

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state income tax purposes by lowering from 183 to 120 the days

that a person must spend in the State to be considered a resident.