



116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 1044

H.P. 771

House of Representatives, March 29, 1993

Resolve, Providing for a Study of Taxation Issues Involving Seasonal Residents.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative RICHARDSON of Portland.

Sec. 1. Study and report required. Resolved: That the Bureau of Taxation, in consultation with the Joint Standing Committee on 2 Taxation, shall conduct a study concerning taxation issues involving seasonal residents. This study must examine the 4 economic impact of nonresidents who reside in this State for part 6 of the year and must address the feasibility of imposing a tax on the income of any nonresident individual who resides for a portion of the year in this State. The Bureau of Taxation shall 8 submit its report, together with any necessary implementing 10 legislation, to the Second Regular Session of the 116th Legislature no later than November 1, 1993. 12

STATEMENT OF FACT

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16 This resolve provides for a study of taxation issues involving nonresidents who reside in this State for a portion of the year.

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