

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 835

S.P. 296

In Senate, March 14, 1995

**An Act to Encourage the Use of Maine Ports by Allowing a State Income  
Tax Credit on Taxes Assessed by the Federal Government on Shippers.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS  
Secretary of the Senate

Presented by Senator RAND of Cumberland.

Cosponsored by Senators: CIANCHETTE of Somerset, LAWRENCE of York, PINGREE of Knox, Representatives: DiPIETRO of South Portland, KERR of Old Orchard Beach, REED of Falmouth, RICHARDSON of Portland.

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

4 **Sec. 1. 36 MRSA §5219-K** is enacted to read:

6 **§5219-K. Harbor maintenance tax credit**

8 A taxpayer is allowed a credit against the tax otherwise due  
10 under this Part in the amount of the federal harbor maintenance  
12 tax paid by the taxpayer under 26 United States Code, Section  
14 4461 or its successors.

16 **STATEMENT OF FACT**

This bill provides an income tax credit for payment of the federal harbor maintenance tax in order to permit Maine ports to compete with ports in other states that grant a similar credit.