MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 982

H.P. 718

House of Representatives, February 11, 1997

An Act to Conform the Maine Tax Laws for 1996 with the United States Internal Revenue Code.

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative MORGAN of South Portland.

Cosponsored by Senator RUHLIN of Penobscot and

Representatives: BUCK of Yarmouth, CIANCHETTE of South Portland, Senator: BENOIT of Franklin.

	Emergency preamble. Whereas, Acts of the Legislature do not
2	become effective until 90 days after adjournment unless enacted as emergencies; and
4	
6	Whereas, the 90-day period would delay the processing of the 1996 income tax returns; and
8	Whereas, legislative action is immediately necessary to
10	ensure continued and efficient administration of the Maine income tax law and certain other state taxes; and
12	Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of
14	Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and
16	safety; now, therefore,
18	Be it enacted by the People of the State of Maine as follows:
20	Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 1995, c. 538, §1 and affected by §2, is further amended to read:
22	
24	1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 1995 1996.
26	<u> 1990</u> •
28	Sec. 2. 36 MRSA §5122, sub-§2, ¶B, as repealed and replaced by PL 1985, c. 506, Pt. A, §78, is further amended to read:
30	B. An amount equal to the taxpayer's federal new jobs credit or work opportunity credit as determined under the
32	laws of the United States;
34	Sec. 3. Application. This Act applies to tax years beginning
3.6	on or after January 1, 1996.
	Emergency clause. In view of the emergency cited in the
38	preamble, this Act takes effect when approved.
40	
42	SUMMARY
mg La	This bill conforms the Maine income, estate and mining
44	excise tax laws with the federal tax laws as of December 31, 1996, for tax years beginning on or after January 1, 1996.
46	1990, for car years beginning on of after danuary 1, 1990.
	Maine income tax return forms for 1996 have been prepared in
48	anticipation of continued conformity.