

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

SECOND REGULAR SESSION-1999

Legislative Document

No. 2277

S.P. 867

Received by the Secretary, December 8, 1999

**An Act to Conform the Maine Tax Laws for 1999 with the United States
Internal Revenue Code.**

(EMERGENCY)

Received by the Secretary of the Senate on December 8, 1999. Referred to the Committee on Taxation and ordered printed pursuant to Joint Rule 308.2.

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

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator RUHLIN of Penobscot.
Cosponsored by Representative: GAGNON of Waterville.

2 **Emergency preamble. Whereas,** Acts of the Legislature do not
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
1999 income tax returns; and

8 **Whereas,** legislative action is immediately necessary to
ensure continued and efficient administration of the Maine income
10 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 1999, c. 520,
§1 and affected by §5, is further amended to read:

22 **1-A. Code.** "Code" means the United States Internal Revenue
24 Code of 1986 and amendments to that Code as of December 31, 1998
1999.

26 **Sec. 2. Application.** This Act applies to tax years beginning
28 on or after January 1, 1999.

30 **Emergency clause.** In view of the emergency cited in the
preamble, this Act takes effect when approved.
32

34 **SUMMARY**

36 This bill conforms the Maine income, estate and mining
excise tax laws with the federal tax laws as of December 31, 1999
38 for tax years beginning on or after January 1, 1999.