

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 1138

H.P. 841

House of Representatives, March 4, 2003

An Act To Enhance the Economic Security of Maine's Families and Children

Reference to the Committee on Judiciary suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative DUDLEY of Portland.
Cosponsored by President DAGGETT of Kennebec and
Representatives: BULL of Freeport, COWGER of Hallowell, NORBERT of Portland,
PINGREE of North Haven, RICHARDSON of Brunswick, Senators: BRENNAN of
Cumberland, MAYO of Sagadahoc, TURNER of Cumberland.

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

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

Sec. 1. 5 MRSA §4552, as amended by PL 1993, c. 327, §1, is further amended to read:

§4552. Policy

To protect the public health, safety and welfare, it is declared to be the policy of this State to keep continually in review all practices infringing on the basic human right to a life with dignity, and the causes of these practices, so that corrective measures may, where possible, be promptly recommended and implemented, and to prevent discrimination in employment, housing or access to public accommodations on account of race, color, sex, physical or mental disability, religion, ancestry or national origin; and in employment, discrimination on account of age or because of the previous assertion of a claim or right under former Title 39 or Title 39-A and in housing because of familial status; and to prevent discrimination in the extension of credit on account of age, race, color, sex, marital status, religion, ancestry or national origin; and to prevent discrimination in education on account of sex or physical or mental disability; and in inheritance, insurance, workers' compensation and taxation because a family is a nontraditional family that includes domestic partners.

Sec. 2. 5 MRSA §4553, sub-§1-D is enacted to read:

1-D. Domestic partner. "Domestic partner" means the partner of an individual who:

A. Has been legally domiciled with the individual for at least 12 months;

B. Is not legally married to or legally separated from another individual;

C. Is the sole partner of the individual and expects to remain so; and

E. Is jointly responsible with the individual for each other's common welfare as evidenced by joint living arrangements, joint financial arrangements or joint ownership of real or personal property.

Sec. 3. 5 MRSA §17001, sub-§12-B is enacted to read:

12-B. Domestic partner. "Domestic partner" means the partner of a member who:

2 A. Has been legally domiciled with the member for at least
3 12 months;

4 B. Is not legally married to or legally separated from
5 another individual;

6 C. Is the sole partner of the member and expects to remain
7 so; and

8 E. Is jointly responsible with the member for each other's
9 common welfare as evidenced by joint living arrangements,
10 joint financial arrangements or joint ownership of real or
11 personal property.

12 **Sec. 4. 5 MRSA §17001, sub-§39**, as enacted by PL 1985, c. 801,
13 §§5 and 7, is amended to read:

14 **39. Spouse.** "Spouse" means the person currently legally
15 married to a member. "Spouse" also means the domestic partner of
16 a member.

17 **Sec. 5. 18-A MRSA §1-201, sub-§(10-A)** is enacted to read:

18 (10-A) "Domestic partner" means the partner of a decedent
19 who:

20 A. Was legally domiciled with the decedent for at least 12
21 months;

22 B. Is not legally married to or legally separated from
23 another individual;

24 C. Was the sole partner of the decedent at the time of the
25 decedent's death; and

26 E. Was jointly responsible with the decedent for each
27 other's common welfare as evidenced by joint living
28 arrangements, joint financial arrangements or joint
29 ownership of real or personal property.

30 **Sec. 6. 18-A MRSA §1-201, sub-§(39-A)** is enacted to read:

31 (39-A) "Spouse" includes the domestic partner of the
32 decedent.

33 **Sec. 7. 36 MRSA §111, sub-§1-C** is enacted to read:

34 1-C. Domestic partner. "Domestic partner" means the
35 partner of an individual who:

36

2 A. Has been legally domiciled with the individual for at
3 least 12 months;

4 B. Is not legally married to or legally separated from
5 another individual;

6 C. Is the sole partner of the individual and expects to
7 remain so; and

10 E. Is jointly responsible with the individual for each
11 other's common welfare as evidenced by joint living
12 arrangements, joint financial arrangements or joint
13 ownership of real or personal property.

14 **Sec. 8. 36 MRSA §111, sub-§4-A** is enacted to read:

16 4-A. Spouse. "Spouse" includes the domestic partner of an
17 individual.

20 **Sec. 9. 36 MRSA §653, sub-§1, ¶I**, as amended by PL 1989, c.
21 501, Pt. Z, is further amended to read:

22 I. No property conveyed to any person for the purpose of
23 obtaining exemption from taxation under this subsection may
24 be so exempt, except property conveyed between ~~husband and~~
25 ~~wife spouses~~, and the obtaining of exemption by means of
26 fraudulent conveyance ~~shall be~~ is punished by a fine of not
27 less than \$100 and not more than 2 times the amount of the
28 taxes evaded by the fraudulent conveyance, whichever amount
29 is greater.

32 **Sec. 10. 36 MRSA §4641-C, sub-§4**, as amended by PL 1997, c.
33 504, §12, is further amended to read:

34 4. **Deeds between certain family members.** Deeds between
35 ~~husband and wife spouses~~, or parent and child, without actual
36 consideration for the deed, and deeds between spouses in divorce
37 proceedings;

40 **Sec. 11. 36 MRSA §5221**, as amended by PL 1985, c. 783, §§39
41 and 40, is further amended to read:

42 **§5221. Joint returns by spouses**

44 1. **General.** ~~A husband and wife~~ Spouses may make a joint
45 return with respect to the tax imposed by this Part even though
46 one of the spouses has neither gross income nor deductions,
47 except that:

2 A. No joint return ~~shall~~ may be made under this ~~part~~ Part
if the spouses are not permitted to file a joint federal
income tax return.;

4
6 B. If the federal income tax liability of either spouse is
determined on a separate federal return their income tax
liabilities under this Part ~~shall--be~~ are determined on
8 separate returns.;

10 C. Except as provided in subsection 2, if the federal
income tax liabilities of ~~husband--and--wife~~ spouses are
12 determined on a joint federal return, they shall file a
joint return under this Part and their tax liabilities ~~shall~~
14 be are joint and several.;

16 D. If neither spouse is required to file a federal income
tax return and either or both are required to file an income
18 tax return under this Part, they may elect to file separate
or joint returns and pursuant to such election their
20 liabilities ~~shall-be~~ are separate or joint and several.

22 2. **Nonresidents.** If both ~~husband--and--wife~~ spouses are
nonresidents and one has no Maine-source income, the spouse
24 having Maine-source income shall file a separate Maine
nonresident income tax return, as a single individual, in which
26 event ~~his~~ that spouse's tax liability ~~shall-be~~ is separate; but
they may elect to determine their joint taxable income as
28 nonresidents, in which case their liabilities ~~shall-be~~ are joint
and several.

30
32 If either ~~husband-or-wife~~ spouse is a resident and the other is a
nonresident, they shall file separate Maine income tax returns as
single individuals, in which event their tax liabilities ~~shall-be~~
34 are separate; but they may elect to determine their joint taxable
income as if both were residents and, in that case, their
36 liabilities ~~shall-be~~ are joint and several.

38 **Sec. 12. 36 MRSA §5228, sub-§6**, as repealed and replaced by PL
1985, c. 691, §§35 and 48, is amended to read:

40
42 6. **Joint estimated tax payment.** If they are eligible to do
so for federal tax purposes, ~~a--husband--and--wife~~ spouses may
jointly estimate tax as if they were one taxpayer, in which case
44 the liability with respect to the estimated tax ~~shall-be~~ is joint
and several. If joint estimate payment is made, but ~~husband--and~~
46 wife spouses elect to determine their taxes under this chapter
separately, the estimated tax for the year may be treated as the
48 estimated tax of either ~~husband-or-wife~~ spouse, or may be divided
between them, as they may elect.

50

