

MAINE STATE LEGISLATURE

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129th MAINE LEGISLATURE

SECOND REGULAR SESSION-2020

Legislative Document

No. 2010

H.P. 1431

House of Representatives, January 14, 2020

**An Act To Update References Contained in the Maine Revised
Statutes to the United States Internal Revenue Code of 1986**

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R(t) B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TIPPING of Orono.

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** state tax law needs to be updated to conform to federal law before the 90-
4 day period expires to avoid delay in the processing of income tax returns for 2019; and

5 **Whereas,** legislative action is immediately necessary to ensure continued and
6 efficient administration of the state income tax and certain other state taxes; and

7 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
8 the meaning of the Constitution of Maine and require the following legislation as
9 immediately necessary for the preservation of the public peace, health and safety; now,
10 therefore,

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

12 **Sec. 1. 36 MRSA §111, sub-§1-A,** as amended by PL 2019, c. 233, §1, is further
13 amended to read:

14 **1-A. Code.** "Code" means the United States Internal Revenue Code of 1986 and
15 amendments to that Code as of December 31, ~~2018~~ 2019.

16 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
17 2019 and to any prior tax years as specifically provided by the United States Internal
18 Revenue Code of 1986 and amendments to that Code as of December 31, 2019.

19 **Emergency clause.** In view of the emergency cited in the preamble, this
20 legislation takes effect when approved.

21 **SUMMARY**

22 This bill updates references to the United States Internal Revenue Code of 1986
23 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal
24 Revenue Code of 1986, as amended through December 31, 2019, for tax years beginning
25 on or after January 1, 2019 and for any prior tax years as specifically provided by the
26 United States Internal Revenue Code of 1986, as amended. This bill primarily affects the
27 State's income tax laws.