

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE

ONE HUNDRED AND NINTH LEGISLATURE

AT THE

**SECOND REGULAR SESSION**

January 2, 1980 to April 3, 1980

AND AT THE

**THIRD SPECIAL SESSION**

May 22, 1980

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**PUBLIC LAWS**  
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**CHAPTER 615**  
**H. P. 1751 — L. D. 1867**

**AN ACT Providing for Administrative Changes in the Maine Revised Statutes  
Relating to Taxation.**

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

**Sec. 1.** 36 MRSA § 4373, 7th sentence is amended to read:

All cigarettes declared forfeited to the State, or title to which has been transferred to the State in lieu of forfeiture proceedings, shall be sold by the Treasurer of State at the approximate wholesale price thereof **State Purchasing Agent**, and the funds derived from such sales shall be paid into the State Treasury.

**Sec. 2.** 36 MRSA § 5102, sub-§ 11, first sentence, as repealed and replaced by PL 1975, c. 765, § 25, is amended to read:

Any ~~“term”~~ term used in this Part ~~shall have~~ has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required.

**Sec. 3.** 36 MRSA § 5102, sub-§ 11, last 2 sentences, as last amended by PL 1979, c. 520, § 7, are further amended to read:

Any reference in this Part to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1954, and amendments thereto and other provisions of the laws of the United States relating to federal income taxes as of December 31, ~~1978~~ **1979**. This subsection shall be effective as to items of income, deductions, loss or gain accruing in taxable years ending on or after January 1, ~~1978~~ **1979** but only to the extent such items have been earned, received, incurred or accrued on or after such effective date.

**Sec. 4.** 36 MRSA § 5126, first sentence, as amended by PL 1977, c. 686, § 10, is further amended to read:

A resident individual shall be allowed an exemption of \$1,000 for each exemption to which he is entitled for the taxable year for federal income tax purposes, except that for a taxable year ending ~~during 1978 on or after December 31, 1978 and on or before November 30, 1979~~ the exemption shall be \$1,200 for each federal exemption; **provided that a resident individual shall only be allowed a \$1,200 exemption for each federal exemption for no more than one taxable year.**

**Sec. 5.** 36 MRSA § 5203, sub-§ 1, as enacted by PL 1977, c. 424, § 3, is amended to read:

**1. Tax imposed.** In addition to any other tax imposed by this Part, there is

hereby imposed on every taxpayer for each taxable year, a tax equal to 15% of the federal minimum tax which is imposed on the taxpayer for the taxable year by the Internal Revenue Code of 1954, section 56, as amended and a tax equal to 15% of the federal alternative minimum tax which may be imposed on the taxpayer for the taxable year by the Internal Revenue Code of 1954, section 55, as amended.

**Sec. 6.** 36 MRSA § 5228, sub-§ 1, as repealed and replaced by PL 1975, c. 454, § 1, is amended by adding after the first paragraph a new paragraph to read:

**Notwithstanding this subsection, no declaration is required of an individual if the estimated tax as defined in subsection 2 can reasonably be expected to be less than the amount of the estimated tax for which no declaration of estimated tax is required to be filed under the Internal Revenue Code of 1954, section 6015, as amended.**

**Sec. 7.** 36 MRSA § 5229, sub-§ 3, as last amended by PL 1977, c. 517, § 3, is repealed.

**Sec. 8.** 36 MRSA § 5279, sub-§ 1, first sentence, as amended by PL 1979, c. 541, Pt. A, § 246, is further amended to read:

Under ~~regulations~~ **rules** prescribed by the assessor, interest shall be allowed and paid at the rate of ~~1/2%~~ **3/4%** per month upon any overpayment in respect of the tax imposed by this Part.

**Sec. 9.** PL 1979, c. 561, § 3 is amended to read:

**Sec. 3. Effective date.** This Act shall become effective with regard to ~~tax~~ **years claims filed** beginning on or after January 1, 1980.

**Sec. 10. Effective date.** Section 5 of this Act shall become effective for all tax years beginning on or after January 1, 1979 as applied to the Internal Revenue Code of 1954, Section 55.

Effective July 3, 1980, Unless otherwise indicated

## CHAPTER 616

### H. P. 1688 — L. D. 1796

**AN ACT to Redefine Golf Club, under the Liquor Laws, to Include Clubs with over 1,200 Yards per 9 Holes.**

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

**28 MRSA § 2, sub-§ 8, ¶ E,** as last repealed and replaced by PL 1975, c. 741, § 1, is amended to read: