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Legislative History Collection
130th Legislature (2020-2022)

History and Final Disposition

LD 428 / HP0308

Original Title: An Act To Prevent Tax Haven Abuse. New Title: Resolve, Directing Maine Revenue Services To Review and Report Regarding Worldwide Combined Reporting of Certain Corporations for Income Tax Purposes. Presented by Representative TEPLER of Topsham. Referred to the Joint Standing Committee on Taxation. Public Hearing 04/15/21. Majority (OTP-AM) Report Accepted 04/11/22. Amended by: CA (Changed Title) H-943. Carried Over: 07/19/21. Final Disposition: Finally Passed, Unsigned 04/26/22, RESOLVE, Chapter 170.

Original Bill

[LD 428 \(130th Legis. 2021\)](#)

Analyst's Summary of Enacted Law

[LD 428 / RES 2021, c. 170](#)

Committee Materials

Joint Standing Committee on Taxation

- Master file available on request—please include citation: cf130-LD-0428.pdf

[Public Hearing \(Audio File\) \(TAX\) \(04/15/2021\)](#)

[Work Session \(Audio File\) \(TAX\) \(04/29/2021\)](#)

[Work Session \(Audio File\) \(TAX\) \(02/22/2022\)](#)

[Work Session \(Audio File\) \(TAX\) \(03/10/2022\)](#)

- (Click audio link on committee page. Audio files may cover several bills.)

New Drafts and Amendments

[Amendment CA \(H-0943\) \(LD 428 2022\) \(Passed\)](#)

Floor Proceedings and Debate

[HOUSE, March 10, 2021 \(H-21-105\)](#)

p. H-66

[SENATE, March 11, 2021 \(S-185-257\)](#)

p. S-208

[HOUSE, July 19, 2021 \(H-956-990\)](#)

p. H-984

[SENATE, July 19, 2021 \(S-1246-1291\)](#)

p. S-1288

[HOUSE, April 7, 2022 \(H-1315-1345\)](#)

p. H-1329 (Remarks) (Roll Call(s)) (Amendment(s) H-943)

[HOUSE, April 11, 2022 \(H-1346-1374\)](#)

p. H-1374 (Amendment(s) H-943)

[SENATE, April 11, 2022 \(S-1818-1847\)](#)

p. S-1831 (Amendment(s) H-943)

[SENATE, April 12, 2022 \(S-1848-1885\)](#)

p. S-1871 (Amendment(s) H-943)

Enacted Law or Resolve

[Res. 2021, c. 170](#)

News Articles

Time for big firms to pay fair tax share (Jim Wellehan) (Bangor Daily News, 4/21/2021, p. A7)

- (Available on request—please include the following citation: 130/LD04xx/nc130-LD-0428/BDN 210421D.pdf)

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