

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
105TH LEGISLATURE

COMMITTEE AMENDMENT "A" to H. P. 164, L. D. 227, Bill, "AN ACT Relating to Administration of the State Income Tax."

Amend said Bill by inserting after section 4 the following:

'Sec. 5. R. S., T. 36, §5228, sub-§5, amended. Subsection 5 of section 5228 of Title 36 of the Revised Statutes, as enacted by Section F of chapter 154 of the private and special laws of 1969, is amended to read as follows:

5. Return or declaration as amendment. If on or before January 31st, or ~~February-15th~~ March 1st in the case of an individual referred to in subsection 2 of section 5229, of the succeeding taxable year an individual files his return for the taxable year for which the declaration is required, and pays in full the amount shown on the return as payable, such return (1) shall be considered as his declaration if no declaration was required to be filed during the taxable year, but is otherwise required to be filed on or before January 15th, or (2) shall be considered as the amendment permitted by subsection 4 to be filed on or before January 15th if the tax shown on the return is greater than the estimated tax shown in a declaration previously made.'

(Filing No. H-27)

Further amend said Bill by renumbering sections 5 to 12 to be sections 6 to 13.

Statement of Fact

The purpose of this amendment is to treat farmers and fishermen in a manner consistent with the federal income tax, insofar as declarations of estimated tax liability are concerned.

Reported by the Committee on Taxation.

Reproduced and distributed under the direction of the Clerk of the House.

2/18/71

(Filing No. H-27)