

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 139

S. P. 59

In Senate, January 9, 1975

Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Merrill of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to Compatibility of State Income Tax Law with Federal Law.

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

Sec. 1. 36 MRSA, § 5102, sub-§ 11, 2nd sentence, as last amended by PL 1973, c. 788, § 192, is 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 January 1, ~~1974~~ 1975.

Sec. 2. Effective Date. This Act shall be effective as to tax years ending on or after January 1, 1975.

STATEMENT OF FACT

The purpose of this bill is to insure continued conformity with the Federal Income Tax Law insofar as the State Income Tax Law now provides for such conformity.