

# MAINE STATE LEGISLATURE

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(New Title)  
New Draft of: H. P. 539, L. D. 654

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 1698**

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H. P. 1482

House of Representatives, April 26, 1977

Reported by Mr. Mackel of Wells from Committee on Taxation and printed under Joint Rules No. 2.

EDWIN H. PERT, Clerk

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**RESOLVE**, Directing the Bureau of Taxation to Provide Credits for the Commuter's Income Tax Imposed by New Hampshire for the Period January 1, 1975 to March 19, 1975.

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**Bureau of Taxation director to provide credits. Resolved:** That the Bureau of Taxation is directed to provide credits, pursuant to Title 36, section 5127, for the unconstitutional Cummuter's Income Tax imposed by New Hampshire for the period January 1, 1975 to March 19, 1975, provided that no interest shall be included in the amount credited and that the Bureau of Taxation shall send notice of all credits by mail to the last known address of each taxpayer eligible for a credit.

**STATEMENT OF FACT**

It is estimated that the credits directed by this resolve will amount to \$120,000. The purpose of this resolve is to direct the Bureau of Taxation to provide credits for the unconstitutional Commuter's Income Tax imposed by New Hampshire for the period, January 1, 1975 to March 19, 1975. This resolve will eliminate the inequity created by the imposition on Maine taxpayers of 2 income taxes, one being unconstitutional, on the same income.