

MAINE STATE LEGISLATURE

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(EMERGENCY)
SECOND REGULAR SESSION

Corrected Copy
1/27/78

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 2098

H. P. 2034

House of Representatives, January 24, 1978

Governor's Bill. The Committee on Taxation suggested.

Presented by Mr. Palmer of Nobleboro

EDWIN H. PERT, Clerk

Cosponsors: Messrs. Carey of Waterville, Cunningham of New
Gloucester.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-EIGHT

RESOLVE, Directing the Bureau of Taxation to Provide Income Tax Rebates.

Emergency preamble. Whereas, Acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, income tax refunds are now being issued and the combination of the rebate check with the refund is desired; and

Whereas, it is important to return the over collection of income taxes to the taxpayers as soon as possible; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now therefore, be it

Income tax rebates. RESOLVED: That the Bureau of Taxation is directed to rebate \$50 to each individual who files an income tax return for a tax year ending in 1977 and \$50 to married individuals who file a joint income tax return for a tax year ending in 1977. These rebates shall be paid in accordance with the provisions

of the Maine income tax law governing the payment of income tax refunds; provided, however, that in the case of nonresident individuals, no rebate shall exceed an amount which bears the same proportion to the foregoing amounts as the taxpayer's or taxpayers' adjusted gross income derived from sources within this State bears to his or their federal adjusted gross income; and provided further that in no event shall the amount rebated to any taxpayer or taxpayers exceed the amount of taxes he or they have paid for that year; and be it further

RESOLVED: That the following funds shall be appropriated from the General Fund to carry out the purposes of this resolve:

1978 - 1979

FINANCE AND ADMINISTRATION,
DEPARTMENT OF

Bureau of Taxation

All Other \$75,000

Emergency clause. In view of the emergency cited in the preamble, this resolve shall take effect when approved.

STATEMENT OF FACT

It is estimated that the rebates directed by this resolve will amount to \$12,000,000. The purpose of this resolve is to return to the income taxpayers that portion of their income tax payments which the Legislature now deems in excess of state revenue needs.