

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-1135)
108TH LEGISLATURE
SECOND REGULAR SESSION

HOUSE AMENDMENT "A" to H.P. 2216, L.D. 2184,
Bill, "AN ACT to Provide for Reform of the State Tax Laws."

Amend the Bill in section 9 by striking out all of the amending clause and inserting in its place the following:

'Sec. 9. 36 MRSA §§5130 and 5131 are enacted to read:'

Further amend the Bill in section 9 by inserting after the last paragraph the following:

'§5131. 1978 income tax credit

1. Credit authorized. For the tax year beginning January 1, 1978, each individual who files an income tax return in 1979 shall be allowed up to a \$25 credit against the tax otherwise payable by him and married individuals filing a joint income tax return in 1979 shall be allowed up to a \$25 credit against the tax otherwise payable by them. In the case of nonresident individuals, no credit 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. In no event shall a credit under this section reduce the tax otherwise payable under this Part to less than zero.

2. Repeal. This section shall be repealed on January 1, 1980.'

Statement of Fact

This amendment provides a one-time credit for personal income taxes paid of up to \$25 on 1978 income taxes which will be accounted for on the individual returns filed in 1979, \$6.7 million.

Filed by Mr. Mackel of Wells.

Reproduced and distributed under the direction of the Clerk of the House.
3/9/78

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