MAINE STATE LEGISLATURE

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STATE OF MAINE HOUSE OF REPRESENTATIVES (Filing No. H-833) 109TH LEGISLATURE SECOND REGULAR SESSION

COMMITTEE AMENDMENT" "To H.P. 1749, L.D. 1865, Bill,

"AN ACT to Clarify the Law Concerning Income Taxation of Servicemen
who are Maine Residents."

Amend the bill by striking out everything after the enacting clause and inserting in its place the following:

'Sec. 1. 36 MRSA §5102, sub-§5, as enacted by P&SL 1969, c. 154, §F is amended by adding at the end a new paragraph to read:

For purposes of this subsection, a Maine-domiciled individual who is absent from Maine because of his compliance with orders of the Armed Forces of the United States may not be deemed to maintain a permanent place of abode in any state, territory or possession of the United States, other than Maine, or in the District of Columbia.

Sec. 2. Effective date. The provisions of this Act shall become effective with regard to tax years beginning January 1, 1980.'

Statement of Fact

This amendment narrows the original bill to apply only to those servicemen who are benefiting from the protection of the Soldiers' and Sailors' Civil Relief Act. It also provides that the bill shall be effective for tax years beginning January 1, 1980.

Reported by the Committee on Taxation Reproduced and distributed under the direction of the Clerk of the House 3/4/80 (Filing No. H-833)