

MAINE STATE LEGISLATURE

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(Governor's Bill)
SECOND REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1865

H. P. 1749

House of Representatives, January 24, 1980

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk of the House

Presented by Mr. Cox of Brewer.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY

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

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

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, an individual who is absent from the jurisdiction in which he is domiciled 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 jurisdiction other than the jurisdiction of his domicile.

STATEMENT OF FACT

This bill clarifies the intent of the Legislature that servicemen who are Maine residents are to be taxed as Maine residents, regardless of whether they are stationed in Maine. The United States Soldiers and Sailors Civil Relief Act prohibits the host state from taxing a serviceman's income and reserves the right of taxing that income to the state of the serviceman's legal residence. Recognizing a serviceman's duty station as a "permanent place of abode" would, in most cases, result in the serviceman entirely avoiding state income taxation.