

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-451)  
110TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 21, L.D. 14, Bill, "AN ACT to Clarify the Definition of Resident Individual in the Income Tax Law "

Amend the bill by inserting after section 1 the following:

'Sec. 2. 36 MRSA §5127, sub-§1, ¶A, as enacted by PL 1977, c. 424, §1, is amended to read:

A. A resident individual shall be allowed a credit against the tax otherwise due under this Part for the amount of any income tax imposed on him for the taxable year by another state of the United States, a political subdivision thereof, the District of Columbia or any ~~Canadian-Province-en~~ political subdivision of a foreign country which is analogous to a state of the United States with respect to income derived from sources therein and which is also subject to tax under this Part.'

Further amend the bill by renumbering section 2 to be section 3.

Further amend the bill by inserting at the end before the statement of fact the following:

'Fiscal Note

It is estimated that enactment of this bill will result in the following increase in the General Fund revenue:

Fiscal Year 1981-82	\$62,500
Fiscal Year 1982-83	\$150,000'

Statement of Fact

This amendment would extend the existing tax credit for taxes paid to Canadian provinces to cover taxes paid to any subdivision of a foreign country which is analogous to a state of the United States and thereby offset the impact of any multiple taxation which may result from the bill.

Reported by the Committee on Taxation.  
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5/20/81

(Filing No. H-451)