

MAINE STATE LEGISLATURE

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(EMERGENCY)

FIRST REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 92

H.P. 83

House of Representatives, January 5, 1983

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Tuttle of Sanford.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-THREE

AN ACT Concerning Retroactive Application of the Income Tax Indexing Law.

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

Whereas, the voters of the State at the general election held in November, 1982 approved an act to index the Maine income tax; and

Whereas, the Act was written some time ago to be introduced as an initiated bill; and

Whereas, the Act as written was to take effect on January 1, 1981; and

Whereas, because of the length of time which has now passed during the initiative and referendum

1 procedures the Act, as written, would be retroactive
2 to January 1, 1981; and

3 Whereas, if allowed to take effect retroactively
4 this Act would place a severe burden on the finances
5 of the State; and

6 Whereas, in the judgment of the Legislature,
7 these facts create an emergency within the meaning of
8 the Constitution of Maine and require the following
9 legislation as immediately necessary for the preser-
10 vation of the public peace, health and safety; now,
11 therefore,

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

14 1982 I.B. 2, §5 is amended to read:

15 Sec. 5. Effective date. This chapter shall take
16 effect for tax years beginning on or after January 1,
17 ~~1981~~ 1983.

18 Emergency clause. In view of the emergency
19 cited in the preamble, this Act shall take effect
20 when approved.

21 STATEMENT OF FACT

22 The purpose of this bill is to remove the retro-
23 active application of the income tax indexing law.

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