

MAINE STATE LEGISLATURE

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(EMERGENCY)

FIRST REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 125

H.P. 134

House of Representatives, January 10, 1983

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Benoit of So. Portland.
Cosponsor: Senator Diamond of Cumberland.

STATE OF MAINE

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

AN ACT to Adjust the Effective Date of
Income Tax Indexing.

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

Whereas, the People of the State of Maine have, by referendum, approved a measure to index the state income tax to account for inflation; and

Whereas, that measure contained an effective date of January 1, 1981; and

Whereas, a retroactive date of January 1, 1981 creates a substantial financial dislocation for the State; and

Whereas, it was not the intent of the measure to cause such dislocation; and

1 Whereas, in the judgment of the Legislature these
2 facts create an emergency within the meaning of the
3 Constitution of Maine and require the following
4 legislation as immediately necessary for the preser-
5 vation of the public peace, health and safety; now,
6 therefore,

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

9 Sec. 1. 36 MRSA §5404 is enacted to read:

10 §5404. Adjustment for 1982 tax year

11 Taxpayers who paid a tax for a tax year beginning
12 in calendar year 1982 shall be entitled to a refund
13 equal to the difference between the amount paid and
14 the amount that would have been due had the adjust-
15 ments provided in section 5403 been made.

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

17 Sec.5. Effective date. This chapter shall take
18 effect for tax years beginning on or after January 1,
19 ~~1981~~ 1982.

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

23 STATEMENT OF FACT

24 The purpose of this bill is reflected in the
25 emergency preamble.

26 19750106