

MAINE STATE LEGISLATURE

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L.D. 1806
(Filing No. H- 446)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
111TH LEGISLATURE
SECOND SPECIAL SESSION

HOUSE AMENDMENT "D" to H.P. 1374, L.D. 1806,
Bill, "AN ACT Providing Conformity with the United
States Internal Revenue Code."

Amend the bill by inserting after section 2 the
following:

'Sec. 3 36 MRSA §5200-A, sub-§2, ¶G is enacted
to read:

G. For taxable years ending in the following
years, the sum of the following portions of the
deductions allowed for taxable year 1983 to the
taxpayer under the United States Internal Revenue
Code, Section 168:

(1) 1984 and 1985: 2 1/2% of the deductions
for 3-year property;

(2) 1984 through 1986: 5% of the deductions
for 5-year property;

(3) 1984 through 1988: 5% of the deductions
for 10-year property; and

(4) 1984 through 1991: 5% of the deductions
for 15-year property.'

Further amend the bill in section 3 in that part
designated "§5206." in subsection 3 by inserting
after paragraph B the following:

'C. Decreased for taxable years ending in the
following years by the sum of the following por-
tions of the deductions allowed for taxable year
1983 to the taxpayer under the United States
Internal Revenue Code, Section 168:

HOUSE AMENDMENT "D" to H.P. 1374, L.D. 1806

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STATEMENT OF FACT

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The purpose of this amendment is to provide for a
3 recovery of the proposed add backs by loss of prop-
4 erty during a period from 2 to 8 years.

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Filed by Rep. Murphy of Kennebunk
Reproduced and distributed under the direction of the Clerk
of the House
11/18/83 (Filing No. H-446)