

# MAINE STATE LEGISLATURE

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L.D. 1806

(Filing No. S-276 )

STATE OF MAINE  
SENATE  
111TH LEGISLATURE  
SECOND SPECIAL SESSION

SENATE AMENDMENT " A " 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 striking out  
all of paragraph C and inserting in its place 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

SENATE AMENDMENT "A" to H.P. 1374, L.D. 1806

1 Internal Revenue Code, Section 168:

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

4 (2) 1984 through 1986: 5% of the deductions  
5 for 5-year property;

6 (3) 1984 through 1988: 5% of the deductions  
7 for 10-year property; and

8 (4) 1984 through 1991: 5% of the deductions  
9 for 15-year property.'

10 Further amend the bill in section 3 in that part  
11 designated "§5206." in subsection 3 by relettering  
12 paragraphs C and D to be paragraphs D and E.

13 Further amend the bill by renumbering the sec-  
14 tions to read consecutively.

15 STATEMENT OF FACT

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

19 4998111883

20 (Sen. Collins)  
21 NAME: *McCollins*  
22 COUNTY: Knox

Reproduced and distributed pursuant to Senate Rule 11-A  
November 18, 1983