

# MAINE STATE LEGISLATURE

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L.D. 1220

(Filing No. H-493)

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
112TH LEGISLATURE  
SECOND REGULAR SESSION

HOUSE AMENDMENT "A" to H.P. 861, L.D. 1220,  
Bill, "AN ACT Providing for Administrative Changes in  
Maine Tax Law."

Amend the bill by striking out everything after  
the enacting clause and inserting in its place the  
following:

'Sec. 1. 36 MRSa §111, sub-§3, as enacted by PL  
1979, c. 378, §2, is amended to read:

3. Person. "Person" means an individual, firm,  
partnership, association, society, club, corporation,  
estate, trust, business trust, receiver, assignee or  
any other group or combination acting as a unit, tax-  
able entity, the State or Federal Government or any  
political subdivision or agency of either government.

Sec. 2. 36 MRSa §1760, sub-§46, as enacted by PL  
1983, c. 851 and c. 855, §7, is repealed and the fol-  
lowing enacted in its place:

46. Residential facilities for medical patients  
and their families. Incorporated nonprofit organiza-  
tions providing temporary residential accommodations  
to pediatric patients suffering from critical illness  
or disease, such as cancer, or who are accident vic-  
tims, and adult patients with cancer, or the families  
of the patients;

Sec. 3. 36 MRSa §1760, sub-§49 is enacted to  
read:

49. Community action agencies. Sales to commu-  
nity action agencies designated in accordance with  
Title 5, section 3519, except sales, storage or use  
for activities which are mainly commercial enter-

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1 prises;

2 Sec. 4. 36 MRSA §1762 is amended to read:

3 §1762. Sale of business; purchaser liable for tax

4 If any ~~retailer~~ person liable for any tax or in-  
5 terest levied shall sell out his business or stock of  
6 goods, or shall quit the business, he shall make a  
7 final return and payment within 15 days after the  
8 date of selling or quitting business. His successor,  
9 successors or assignees, if any, shall withhold suf-  
10 ficient of the purchase money to cover the amount of  
11 such taxes and interest due and unpaid, until such  
12 time as the former owner shall produce a receipt from  
13 the State Tax Assessor showing that they have been  
14 paid or a certificate stating that no taxes or inter-  
15 est are due. If a purchaser of a business or stock of  
16 goods shall fail to withhold purchase money, he shall  
17 be personally liable for the payment of the taxes and  
18 interest accrued and unpaid on account of the opera-  
19 tion of the business by any former owner, owners or  
20 assignors.

21 Sec. 5. 36 MRSA §2855, sub-§1, as enacted by PL  
22 1981, c. 711, §10, is amended to read:

23 1. The code. The "code" means the United States  
24 Internal Revenue Code of 1954, as amended, as of ~~De-~~  
25 ~~ember 31, 1981~~ the date applicable to Part 8, and  
26 the implementing regulations thereof.

27 Sec. 6. 36 MRSA §3235, as amended by PL 1983, c.  
28 817, §9, is further amended to read:

29 §3235. Tax a debt; recovery; preference

30 The taxes, interest and penalties imposed by  
31 chapters 7, 451, 453, 459 and ~~463~~ 463-A, from the  
32 time the same shall be due, shall be personal debt of  
33 the supplier, distributor, importer, motor carrier or  
34 user to the State, recoverable in any court of compe-

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1 tent jurisdiction in a civil action in the name of  
2 the State, and shall have preference in any distribu-  
3 tion of the assets of the taxpayer, whether in bank-  
4 ruptcy, insolvency or otherwise. The proceeds of any  
5 judgment obtained shall be paid to the State Tax As-  
6 sessor.

7 Sec. 7. 36 MRSA §4062, sub-§1, as enacted by PL  
8 1981, c. 451, §7, is repealed and the following en-  
9 acted in its place:

10 1. Code. "Code" means the United States Internal  
11 Revenue Code of 1954, as amended, as of the date ap-  
12 licable with regard to Part 8.

13 Sec. 8. 36 MRSA §4063, sub-§1, as enacted by PL  
14 1981, c. 451, §7, is amended to read:

15 1. Amount. A tax is imposed upon the transfer of  
16 the estate of every person who, at the time of death,  
17 was a resident of this State. The amount of this tax  
18 is a sum equal to the amount by which the credit for  
19 state death taxes allowable to a decedent's estate  
20 under the Code, Section 2011 as amended as of Decem-  
21 ber 31, 1980, in this chapter sometimes referred to  
22 as the "credit," exceeds the lesser of:

23 A. The aggregate amount of all constitutionally  
24 valid estate, inheritance, legacy and succession  
25 taxes actually paid to the several states of the  
26 United States, other than this State, in respect  
27 of any property owned by that decedent or subject  
28 to those taxes as a part of or in connection with  
29 his estate; or

30 B. An amount equal to such proportion of such  
31 allowable credit as the value of properties tax-  
32 able by other states bears to the value of the  
33 entire federal gross estate wherever situated.

34 Sec. 9. 36 MRSA §4365, first ¶, as amended by PL  
35 1983, c. 859, Pt. M, §§8 and 13, is further amended

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1 to read:

2 A tax is imposed on all cigarettes held in this  
3 State by any person for sale, the tax to be at the  
4 rate of 14 mills for each cigarette and the payment  
5 thereof to be evidenced by the affixing of stamps to  
6 the packages containing the cigarettes. If a federal  
7 program similar to that provided in Title 22, section  
8 3185, becomes effective, this tax is reduced by one  
9 mill for each cigarette. The Governor shall determine  
10 by proclamation when the federal program has become  
11 effective. ~~Any cigarette on which a tax has been~~  
12 ~~paid, such payment being evidenced by the affixing of~~  
13 ~~such stamp, shall not be subject to a further tax un-~~  
14 ~~der this chapter.~~ Nothing contained in this chapter  
15 shall be construed to impose a tax on any transac-  
16 tion, the taxation of which by this State is prohib-  
17 ited by the Constitution of the United States.

18 Sec. 10. 36 MRSA §4365-A is enacted to read:

19 §4365-A. Rate of tax after September 30, 1985

20 Cigarettes which have been stamped at the rate of  
21 10 mills for each cigarette which are held for resale  
22 by any person after September 30, 1985, shall be sub-  
23 ject to tax at the rate of 14 mills for each ciga-  
24 rette.

25 Any person holding cigarettes for resale shall be  
26 liable for the difference between the 14 mills for  
27 each cigarette tax rate and the 10 mills for each  
28 cigarette tax rate in effect prior to October 1,  
29 1985. Stamps evidencing payment of the tax imposed by  
30 this section shall be affixed to all packages of cig-  
31 arettes held as of October 1, 1985, for resale, ex-  
32 cept that cigarettes held in vending machines as of  
33 October 1, 1985, need not be so stamped.

34 Notwithstanding any other provision of this chap-  
35 ter, it is presumed that all cigarette vending ma-  
36 chines are filled to capacity on October 1, 1985, and

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1 the tax imposed by this section shall be reported on  
2 that basis. A credit against this inventory tax shall  
3 be allowed for cigarettes stamped at the 14-mill rate  
4 placed in vending machines before October 1, 1985.

5 Payment of the tax imposed by this section shall  
6 be made to the State Tax Assessor before November 15,  
7 1985, and it shall be accompanied by forms prescribed  
8 by the State Tax Assessor.

9 Sec. 11. 36 MRSA §4368 is amended to read:

10 §4368. Stamps affixed by licensed dealers

11 Each distributor shall affix, or cause to be af-  
12 fixed, in such manner as the State Tax Assessor may  
13 specify in regulations issued pursuant to this chap-  
14 ter, to each individual package of cigarettes sold or  
15 distributed by him, stamps of the proper denomina-  
16 tions, as required by ~~section 4365~~ this chapter. Such  
17 stamps may be affixed by a distributor at any time  
18 before the cigarettes are transferred out of his pos-  
19 session.

20 Sec. 12. 36 MRSA §4369, as amended by PL 1983,  
21 c. 828, §16, is further amended to read:

22 §4369. Stamps affixed by licensed dealers

23 Each dealer shall, within 72 hours after coming  
24 into possession of any cigarettes not bearing proper  
25 stamps evidencing payment of the tax imposed by this  
26 chapter, and before selling such cigarettes, affix or  
27 cause to be affixed, in such manner as the State Tax  
28 Assessor may specify in regulations issued pursuant  
29 to this chapter, to each individual package of ciga-  
30 rettes, stamps of the proper denomination as required  
31 by ~~section 4365~~ this chapter.

32 Sec. 13. 36 MRSA §4641-D, first ¶, as repealed  
33 and replaced by PL 1977, c. 318, §2, is amended to  
34 read:

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1 Any deed, except as provided in this section,  
2 shall, when offered for recording, be accompanied by  
3 a statement or declaration prepared in duplicate and  
4 signed, subject to the penalties of perjury, by the  
5 parties to the transaction or their authorized repre-  
6 sentatives, declaring the consideration for the prop-  
7 erty thereby transferred and indicating the taxpayer  
8 identification numbers of the grantor and grantee.  
9 The exceptions to the foregoing are the following:

10 Sec. 14. 36 MRSA §5111, as amended by PL 1983,  
11 I.B. 2, §1, and PL 1983, c. 3, §1, and as repealed  
12 and replaced by PL 1983, c. 571, §18, is repealed and  
13 the following enacted in its place:

14 §5111. Imposition and rate of tax

15 For tax years beginning on or after January 1,  
16 1985, a tax is imposed for each taxable year on the  
17 entire taxable income of every resident individual of  
18 this State and on the taxable income of every nonres-  
19 ident individual which is derived from sources within  
20 this State. The amount of the tax shall be determined  
21 in accordance with the following tables.

22 1. For single individuals and married persons  
23 filing separate returns:

24	<u>If the taxable income is:</u>	<u>The tax is:</u>
25	<u>Not over \$2,000</u>	<u>1% of the taxable income</u>
26	<u>\$ 2,000 but not over</u>	<u>\$ 20 + 2% of excess</u>
27	<u>\$4,300</u>	<u>over \$ 2,000</u>
28	<u>\$ 4,300 but not over</u>	<u>\$ 66 + 3% of excess</u>
29	<u>\$6,300</u>	<u>over \$ 4,300</u>
30	<u>\$ 6,300 but not over</u>	<u>\$ 126 + 6% of excess</u>
31	<u>\$8,500</u>	<u>over \$ 6,300</u>
32	<u>\$ 8,500 but not over</u>	<u>\$ 258 + 7% of excess</u>
33	<u>\$10,600</u>	<u>over \$ 8,500</u>
34	<u>\$10,600 but not over</u>	<u>\$ 405 + 8% of excess</u>
35	<u>\$15,900</u>	<u>over \$10,600</u>

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1	\$15,900 but not over	\$ 829 +	9.2% of excess
2	\$25,000		over \$15,900
3	\$25,000 or more	\$1,666 +	10% of excess
4			over \$25,000

5           2. For unmarried or legally separated individu-  
6 als who qualify as heads of household:

7	If the taxable income is:	The tax is:	
8	Not over \$3,300	1% of the taxable income	
9	\$ 3,300 but not over	\$ 33 +	2% of excess
10	\$ 6,300		over \$ 3,300
11	\$ 6,300 but not over	\$ 93 +	3% of excess
12	\$ 9,600		over \$ 6,300
13	\$ 9,600 but not over	\$ 192 +	6% of excess
14	\$12,700		over \$ 9,600
15	\$12,700 but not over	\$ 378 +	7% of excess
16	\$15,900		over \$12,700
17	\$15,900 but not over	\$ 602 +	8% of excess
18	\$23,900		over \$15,900
19	\$23,900 but not over	\$1,242 +	9.2% of excess
20	\$37,500		over \$23,900
21	\$37,500 or more	\$2,493 +	10% of excess
22			over \$37,500

23           3. For the joint income of married individuals  
24 and widows or widowers permitted to file a joint re-  
25 turn:

26	If the taxable income is:	The tax is:	
27	Not over \$4,300	1% of the taxable income	
28	\$ 4,300 but not over	\$ 43 +	2% of excess
29	\$ 8,500		over \$ 4,300
30	\$ 8,500 but not over	\$ 127 +	3% of excess
31	\$12,700		over \$ 8,500
32	\$12,700 but not over	\$ 253 +	6% of excess
33	\$17,000		over \$12,700
34	\$17,000 but not over	\$ 511 +	7% of excess
35	\$21,200		over \$17,000
36	\$21,200 but not over	\$ 805 +	8% of excess
37	\$31,900		over \$21,200
38	\$31,900 but not over	\$1,661 +	9.2% of excess





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1 D. "Successor-taxpayer" means any taxpayer which  
2 has acquired within 4 years of its taxable year  
3 end ~~in 1978~~ the organization, trade or business,  
4 or 50% or more of the assets thereof, of another  
5 taxpayer which, at the time of the acquisition,  
6 was an employing unit.

7 Sec. 17. 36 MRSA §5215, sub-§3, ¶B, as enacted  
8 by PL 1977, c. 722, is amended to read:

9 B. With a new jobs credit base which increases  
10 by at least ~~\$1,200,000~~ \$1,400,000 for the taxable  
11 year of the qualified federal credit and is at-  
12 tributable to the operation of property consid-  
13 ered to be a qualified investment. The ~~\$1,200,000~~  
14 \$1,400,000 is to be adjusted proportionally for  
15 any change in Title 26, section 1043, subsection  
16 2 wages from ~~\$6,000~~ \$7,000.

17 Sec. 18. 36 MRSA §5215, sub-§7, as enacted by PL  
18 1981, c. 364, §69, is amended to read:

19 7. Legislative findings. The Legislature finds  
20 the encouragement of the growth of major industry in  
21 the State to be in the public interest and for the  
22 promotion of the general welfare of the people of the  
23 State; and that the use of investment tax credits to  
24 encourage industry to make substantial capital in-  
25 vestments in the State is necessary to promote the  
26 purpose of the Legislature of encouraging the growth  
27 of industry; and that the Legislature further finds  
28 that the selecting of limits of \$5,000,000 in quali-  
29 fied investment in the State and an increase of a new  
30 job credit base of ~~\$1,200,000~~ \$1,400,000 for a tax-  
31 able year are reasonable qualifying criteria for the  
32 application of an investment tax credit and will best  
33 promote substantial capital investment in the State.

34 Sec. 19. 36 MRSA §5220, first ¶, as enacted by  
35 P&SL 1969, c. 154, §F, §1, is amended to read:

36 An income tax return or franchise tax return with

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1 respect to the tax imposed by this Part shall be made  
2 by the following:

3 Sec. 20. 36 MRSA §5220, sub-§5, as repealed and  
4 replaced by PL 1983, c. 571, §24, is amended to read:

5 5. Certain taxable corporations and taxable en-  
6 tities. Every taxable corporation or taxable entity  
7 which is required to file a federal income tax re-  
8 turn. A taxable corporation which is a member of  
9 an affiliated group and which is engaged in a unitary  
10 business with one or more other members of that af-  
11 filiated group shall file a combined report, contain-  
12 ing such information as the State Tax Assessor may  
13 designate by rule, for each such unitary business.  
14 Neither the income nor the property, payroll and  
15 sales of a member corporation which is not required  
16 to file a federal income tax return shall be included  
17 in the combined report. The State Tax Assessor may,  
18 in his discretion, allow 2 or more taxable corpora-  
19 tions or taxable entities which are members of an af-  
20 filiated group to file a consolidated return.

21 Sec. 21. 36 MRSA §5222, sub-§5, as enacted by  
22 P&SL 1969, c. 154, §F, is amended to read:

23 5. Corporations and taxable entities. The income  
24 tax return of a taxable corporation or the franchise  
25 tax return of a taxable entity shall be made and  
26 filed by an officer thereof of the corporation or  
27 entity.

28 Sec. 22. 36 MRSA §5227, as enacted by P&SL 1969,  
29 c. 154, §F, is amended to read:

30 §5227. Time and place for filing returns and paying  
31 tax

32 The income tax return or franchise tax return re-  
33 quired by this Part shall be filed on or before the  
34 date a federal income tax return (without regard to  
35 extension) is due to be filed. A taxpayer required to

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1 make and file a return under this Part shall, without  
2 assessment, notice or demand, pay any tax due thereon  
3 to the assessor on or before the date fixed for fil-  
4 ing such return (determined without regard to any ex-  
5 tension of time for filing the return). The assessor  
6 shall prescribe by regulation the place for filing  
7 any return, declaration, statement or other document  
8 required pursuant to this Part and for the payment of  
9 any tax.

10 Sec. 23. 36 MRSA §5251, as amended by PL 1981,  
11 c. 371, §2, is further amended to read:

12 §5251. Information statement

13 Every ~~employer~~ person required to deduct and  
14 withhold tax under this Part, or who would have been  
15 required so to deduct and withhold tax if an employee  
16 had claimed no more than one withholding exemption,  
17 shall furnish to each such person in respect to the  
18 items of income subject to withholding paid by such  
19 ~~employer~~ person to such person during the calendar  
20 year on or before February 15th of the succeeding  
21 year, or, in the case of an employee who is termi-  
22 nated before the close of such calendar year, within  
23 30 days from the date on which the last payment of  
24 wages is made, a written statement as prescribed by  
25 the assessor showing the amount of wages paid by the  
26 employer to the employee, or in the case of withhold-  
27 ing pursuant to section 5255-B the total items of in-  
28 come which were subject to withholding, the amount  
29 deducted and withheld as tax, and such other informa-  
30 tion as the assessor shall prescribe.

31 Sec. 24. 36 MRSA §5253, sub-§1, as amended by PL  
32 1981, c. 364, §§71 and 72, is further amended to  
33 read:

34 1. General. Every ~~employer~~ person required to  
35 deduct and withhold tax under this part shall, for  
36 each calendar quarter, on or before the last day of  
37 the month following the close of such calendar quar-

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1 ter, file a withholding return as prescribed by the  
2 assessor and pay over to the assessor or to a deposi-  
3 tary designated by the assessor, the taxes so re-  
4 quired to be deducted and withheld. The State Tax  
5 Assessor may, by rule, require or permit the filing  
6 of returns and paying over of taxes withheld on other  
7 than a quarterly basis.

8 Sec. 25. 36 MRSA §5254, as amended by PL 1981,  
9 c. 371, §4, is further amended to read:

10 §5254. Liability for withheld taxes

11 Every ~~employer~~ person required to deduct and  
12 withhold tax under this Part is hereby made liable  
13 for such tax. For purposes of assessment and collec-  
14 tion, any amount required to be withheld and paid  
15 over to the assessor, and any additions to tax, pen-  
16 alties and interest with respect thereto, shall be  
17 considered the tax of ~~the employer that person~~. Any  
18 amount of tax actually deducted and withheld under  
19 this Part shall be held to be a special fund in trust  
20 for the assessor. No person ~~shall~~ may have any right  
21 of action against ~~an employer~~ a person in respect to  
22 any money deducted and withheld and paid over to the  
23 assessor in compliance or in intended compliance with  
24 this Part.

25 Sec. 26. 36 MRSA §5255, as enacted by P&SL 1969,  
26 c. 154, §F, is amended to read:

27 §5255. Failure to withhold

28 If ~~an employer~~ a person fails to deduct and with-  
29 hold tax as required, and thereafter the tax against  
30 which such tax may be credited is paid, the tax so  
31 required to be deducted and withheld shall not be  
32 collected from the ~~employer person~~, but the ~~employer~~  
33 person shall not be relieved from liability for any  
34 additions to tax penalties or interest otherwise ap-  
35 plicable in respect to such failure to deduct and  
36 withhold.

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1           Sec. 27. 36 MRSA §5255-A, first ¶, as enacted by  
2           PL 1971, c. 61, §10, is amended to read:

3           The Tax Assessor may, by filing a complaint, ap-  
4           ply for an injunction from doing business of any  
5           ~~employer~~ person required to deduct and withhold tax  
6           under this Part whenever any such ~~employer~~ person  
7           fails to deduct and withhold tax under this Part; or  
8           truthfully account for, or pay over, or make returns  
9           of the tax as required by section 5253. The existence  
10          of other civil or criminal remedies shall be no de-  
11          fense to this proceeding.

12          Sec. 28. 36 MRSA §5255-B, as enacted by PL 1981,  
13          c. 371, §5, is amended to read:

14          §5255-B. Certain items of income under the United  
15          States Internal Revenue Code

16          Any ~~employer~~ person maintaining an office or  
17          transacting business within this State and who is re-  
18          quired to deduct and withhold a tax on items of in-  
19          come under the United States Internal Revenue Code,  
20          Sections 1441 and 1442, other than wages subject to  
21          withholding as provided in section 5250, shall deduct  
22          and withhold from such items to the extent they con-  
23          stitute Maine net income a tax equal to 5% thereof,  
24          unless withholding pursuant to the United States In-  
25          ternal Revenue Code is based on other than a flat  
26          rate amount. In that event, the State's withholding  
27          procedure should estimate taxable income using the  
28          same approach to exemptions as the United States In-  
29          ternal Revenue Code and the amount of tax to be with-  
30          held should be calculated in accordance with with-  
31          holding methods prescribed pursuant to section 5250.

32          Sec. 29. Department of Finance and Administra-  
33          tion; issuance of rule. The Department of Finance  
34          and Administration shall promulgate a rule, pursuant  
35          to the provisions of the Maine Revised Statutes, Ti-  
36          tle 5, chapter 375, requiring the collection of a

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1 sales tax on meals provided in the wild by persons  
2 licensed as outfitters or guides by the Department of  
3 Inland Fisheries and Wildlife. The term "in the  
4 wild" means at a place other than a base camp, res-  
5 taurant or campground while on a trip or other expe-  
6 dition and shall include the provision of a meal at a  
7 primitive campsite. The rules shall not require as-  
8 sessment or collection of a sales tax on the consump-  
9 tion of game species. The rule shall establish the  
10 value of a meal at its cost to the outfitter or  
11 guide, providing that the meal is provided as part of  
12 a total service purchased by the customer and that  
13 the price of the service does not vary if the meal is  
14 not consumed. The rule shall specify means for as-  
15 sessment and collection of the sales tax which recog-  
16 nize the unconventional manner of providing meals to  
17 customers by guides and outfitters in the wild.'

18 STATEMENT OF FACT

19 Section 1 includes taxable entities as defined in  
20 the recently enacted bank franchise tax law in the  
21 definition of person to insure applicability of the  
22 uniform administrative provisions.

23 Sections 2 and 3 correct a conflict between sub-  
24 stantially different provisions enacted by the public  
25 laws of 1983, which all had the same subsection num-  
26 ber.

27 Section 3 also addresses a recent change in the  
28 activities of community action agencies. Community  
29 action agencies are expanding their services to in-  
30 clude commercial contracting services. This amendment  
31 limits their sales tax exemption to purchases which  
32 are intended for use in noncommercial activities.

33 Section 4 protects the State from loss of sales  
34 tax revenue when a taxpayer, other than a retailer,  
35 ceases business.

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1           Section 5 updates a reference to the United  
2 States Internal Revenue Code in the mining excise  
3 tax.

4           Section 6 corrects a reference to chapter 463  
5 which was repealed and replaced by chapter 463-A.

6           Sections 7 and 8 update references to the United  
7 States Internal Revenue Code in the estate tax.

8           Sections 9, 10, 11 and 12 clarify that all ciga-  
9 rattes sold on or after October 1, 1985, are subject  
10 to the scheduled increase effective on that date, in-  
11 cluding those held in inventory by retailers and dis-  
12 tributors.

13           Section 13 provides that real estate transfer tax  
14 declaration of value forms shall contain taxpayer  
15 identification numbers.

16           Sections 14 and 15 update the income tax tables  
17 and standard deduction to account for the effects of  
18 indexing.

19           Sections 16, 17 and 18 update requirements of the  
20 jobs and investment tax credit.

21           Sections 19, 20 and 21 insure that taxable enti-  
22 ties as defined in the bank franchise tax are subject  
23 to the same requirements for combined reporting and  
24 filing franchise tax returns as are other corpora-  
25 tions for filing income tax returns.

26           Sections 22 to 28 increase the scope of the state  
27 income tax withholding system to approximate the fed-  
28 eral withholding system. Presently, the State's  
29 withholding is limited to wages and certain payments  
30 to nonresident aliens.

31           Federal withholding has been expanded to encom-  
32 pass taxable payments from pensions, annuities and  
33 certain deferred income, backup withholding on cer-



HOUSE AMENDMENT "A" to H.P. 861, L.D. 1220

1 tain interest and dividend payments and certain gam-  
2 bling winnings. This amendment subjects these items  
3 to the state withholding also.

4 If the item of income is subject to flat rate  
5 federal withholding, it would be subject to a 5%  
6 state withholding. Similarly, if federal withholding  
7 on the item of income is based on an estimate of tax-  
8 able income, the state approach is based on estimated  
9 taxable income.

10 Withholding only applies to items of income which  
11 are subject to the state income tax.

12 Section 29 requires the Department of Finance and  
13 Administration to issue a rule relating to the sales  
14 tax as applied to meals served in the wild by li-  
15 censed guides or outfitters.

16

5740012786

Filed by Rep. Cashman of Old Town  
Reproduced and distributed under the direction of the Clerk of the  
House  
1/31/86 (Filing No. H-493)