

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 7

H.P. 15

House of Representatives, January 12, 1989

Reference to the Committee on Taxation suggested and ordered printed.

*Ed Pert*

EDWIN H. PERT, Clerk

Presented by Representative ROLDE of York.

Cosponsored by Representative FARNUM of South Berwick, Senator ESTES of York and Representative MURPHY of Berwick.

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STATE OF MAINE

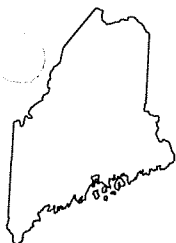
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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**AN ACT to Amend the Laws Regarding Nonresident Income Tax Returns.**

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1       **Be it enacted by the People of the State of Maine as follows:**

3               **36 MRSA §5221, sub-§2, as repealed and replaced by PL 1985,**  
5       **c. 783, §40, is amended to read:**

7               **2. Nonresidents.** If both husband and wife are nonresidents  
9       and one has no Maine-source income, the spouse having  
11       Maine-source income shall file a separate Maine nonresident  
13       income tax return, as a single individual, in which event his tax  
15       liability shall be separate; but they may elect to determine  
17       their joint taxable income as nonresidents, in which case their  
19       liabilities shall be joint and several.

21       If either husband or wife is a resident and the other is a  
23       nonresident, they shall file separate Maine income tax returns as  
25       single individuals, in which event their tax liabilities shall be  
27       separate; but they may elect to determine their joint taxable  
29       income as if both were residents and, in that case, their  
31       liabilities shall be joint and several.

33       For the purposes of this subsection, a nonresident spouse filing  
35       a joint return who has no Maine-source income shall not be  
37       subject to Maine income tax liability.

#### STATEMENT OF FACT

1       This bill amends the tax law provision requiring the spousal  
3       income of nonresident taxpayers to be included in their Maine  
5       joint tax returns. The bill provides that a husband and wife  
7       filing a joint return in Maine would remain collectively or  
9       individually liable for the full amount of the tax liability.  
11       However, the tax liability would be based only on Maine-source  
13       income earned by a resident or nonresident spouse. No tax  
15       liability would be incurred on income earned outside of Maine by  
17       a nonresident spouse filing a joint return.