

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1094

H.P. 782

House of Representatives, April 11, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative JACKSON of Harrison.

Cosponsored by Representative SWAZEY of Bucksport, Representative WHITCOMB of Waldo and Senator BALDACCI of Penobscot.

STATE OF MAINE

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

An Act Providing Conformity with the United States Internal Revenue Code Under the Maine Income Tax Law for 1988.

(EMERGENCY)



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

5 **Whereas,** the 90-day period would delay the processing of the
 7 1988 income tax returns; and

9 **Whereas,** legislative action is immediately necessary in
 11 order to ensure continued and efficient administration of the
 Maine income tax law and certain other state taxes; and

13 **Whereas,** in the judgment of the Legislature, these facts
 15 create an emergency within the meaning of the Constitution of
 Maine and require the following legislation as immediately
 necessary for the preservation of the public peace, health and
 safety; now, therefore,

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

19 **Sec. 1. 36 MRSA §111, sub-§1-A,** as amended by PL 1987, c. 626,
 21 §1, is further amended to read:

23 **1-A. Code.** "Code" means the United States Internal Revenue
 25 Code of 1986 and amendments to that Code as of December 31, 1987
 1988.

27 **Sec. 2. Application.** This Act applies to tax years beginning
 on or after January 1, 1988.

29 **Emergency clause.** In view of the emergency cited in the
 31 preamble, this Act shall take effect when approved.

33 **STATEMENT OF FACT**

35 This bill updates the uniform administrative provisions of
 37 Maine tax laws by making reference to the United States Internal
 Revenue Code as of December 31, 1988. This updating conforms
 39 Maine's income, estate and mining excise taxes to the United
 States Internal Revenue Code currently in effect.