

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

## SECOND REGULAR SESSION - 1990

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Legislative Document

No. 2072

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S.P. 809

In Senate, January 3, 1990

Submitted by the Department of Finance pursuant to Joint Rule 24.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BALDACCI of Penobscot.

Cosponsored by Representative SWAZEY of Bucksport, Representative WHITCOMB of Waldo and Representative JACKSON of Harrison.

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STATE OF MAINE

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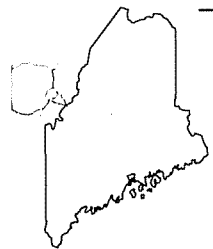
IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY

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An Act Providing Conformity with the United States Internal Revenue Code  
Under the Maine Income Tax Law for 1989.

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(EMERGENCY)



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

Whereas, the 90-day period would delay the processing of the  
1989 income tax returns; and

Whereas, legislative action is immediately necessary in  
order to ensure continued and efficient administration of the  
Maine Income Tax Law and certain other state taxes; and

Whereas, in the judgment of the Legislature, these facts  
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,

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

**Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 1989, c. 242,  
§§1 and 2, is further amended to read:**

**1-A. Code.** "Code" means the United States Internal Revenue  
Code of 1986 and amendments to that Code as of December 31, 1988  
1989.

**Sec. 2. Application.** This Act applies to tax years beginning  
on or after January 1, 1989.

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

#### STATEMENT OF FACT

This bill provides for conformity with the federal tax law  
as of December 31, 1989, for tax years beginning in 1989. It  
recognizes any technical changes made by the United States  
Congress to the Tax Reform Act of 1986. There have been no  
significant changes to the Code which would significantly impact  
budgeted revenue.

The Maine estate tax and the mining excise tax are also  
affected by this conformity date, since definitions in those laws  
also refer to the United States Internal Revenue Code.

There is no identifiable impact on revenue. Maine income  
tax returns for 1989 will be prepared in anticipation of  
continued conformity.