

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 453

H.P. 323

House of Representatives, February 8, 1991

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 RICHARDSON of Portland.
Cosponsored by Representative MAYO of Thomaston.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

An Act Relating to Income Taxation of Part-time Residents.



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

36 MRSA §5111, sub-§§5 and 6 are enacted to read:

5. Seasonal residents. A tax is imposed for each taxable year beginning on or after January 1, 1992 on the adjusted gross income of any nonresident individual who resides for a portion of the year in the State. The amount of the tax equals 1/6 the amount of tax computed under this section and chapter 805 as if the nonresident were a resident, less 1/6 the amount of any applicable tax credits. If the nonresident resides in the State for a period of time less than 60 days, the tax imposed by this section is 1/60 of the amount otherwise imposed for each day the nonresident resides in the State.

6. Administration. The State Tax Assessor shall administer and enforce subsection 5 in the same manner as other taxes are administered and enforced in this Part, except that all revenue collected by the State Tax Assessor under subsection 5 must be returned to the municipality in which the seasonal property is located.

STATEMENT OF FACT

This bill imposes a tax on the adjusted gross income of nonresidents who reside in this State for part of the year.