

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1158

H.P. 804

House of Representatives, March 18, 1991

Reference to the Committee on Taxation suggested and ordered printed.

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

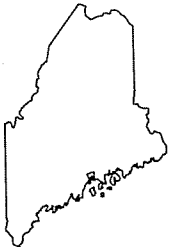
EDWIN H. PERT, Clerk

Presented by Representative WHITCOMB of Waldo.

STATE OF MAINE

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

**An Act to Conform the Maine Tax Code to the Federal Tax Code with
Respect to Amended Returns.**



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

2
36 MRSA §187-B is enacted to read:

4
§187-B. Exception

6
7 Notwithstanding section 187, a penalty may not be imposed on
8 any taxpayer who voluntarily files an amended tax return pursuant
9 to regulations in the Code as defined in section 111, subsection
10 1-A.

12
14 **STATEMENT OF FACT**

16 This bill eliminates the automatic penalty provisions that
17 currently apply to certain amended tax returns.
18