

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1747

H.P. 1194

House of Representatives, April 30, 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 MAHANY of Easton.

Cosponsored by Representative DORE of Auburn and Representative GRAY of Sedgwick.

STATE OF MAINE

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

An Act to Establish an Income Tax Surcharge.

(EMERGENCY)



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

Whereas, operating revenues have declined rapidly in the
past year; and

Whereas, additional revenue is needed immediately; and

Whereas, drastic but progressive methods must be implemented
to overcome this situation; 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 §5111, sub-§5 is enacted to read:

5. Income tax surcharge. In addition to the tax
established by this section, there is imposed a tax surcharge of
15% of the amount of state tax liability due for any tax year
that begins in 1991.

Sec. 2. 36 MRSA §5163, as enacted by P&SL 1969, c. 154, Pt.
F, §1, is amended by adding at the end a new paragraph to read:

In addition to the tax established by this section, there is
imposed a tax surcharge of 15% of the amount of state tax
liability due for any tax year that begins in 1991.

Sec. 3. 36 MRSA §5176, sub-§1-A is enacted to read:

1-A. Income tax surcharge. In addition to the tax
established by this section, there is imposed a tax surcharge of
15% of the amount of state tax liability due for any tax year
that begins in 1991.

Sec. 4. 36 MRSA §5200, as amended by PL 1985, c. 675, §§1 and
5, is further amended by adding at the end a new paragraph to
read:

In addition to the tax established by this section, there is
imposed a tax surcharge of 15% of the amount of state tax
liability due for any tax year that begins in 1991.

