

MAINE STATE LEGISLATURE

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90X
R. of S.

L.D. 2185

(Filing No. S-738)

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STATE OF MAINE
SENATE
115TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "J" to COMMITTEE AMENDMENT "A" to H.P. 1547, L.D. 2185, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government for the Fiscal Years ending June 30, 1992 and June 30, 1993 and to Change Certain Provisions of the Laws"

Amend the amendment by inserting after the first paragraph after the title the following:

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

Whereas, certain obligations and expenditures will become due and payable prior to the end of the 90-day period; and

Whereas, certain actions must take place prior to the end of the 90-day period and those actions must be authorized by law; 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:'

Further amend the amendment in Part WW by adding at the end the following:

'Sec. WW-13. Repeal. This Part is repealed if a majority of the legal votes cast pursuant to Section 5 of Part XX are in favor of the question contained in that section.'

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Further amend the amendment by inserting at the end before
the fiscal note the following:

PART XX

Sec. XX-1. 36 MRSA §5111, sub-§1, as amended by PL 1991, c.
591, Pt. YY, §1 and affected by §§7 and 8, is further amended to
read:

1. Single individuals and married persons filing separate
returns. For single individuals and married persons filing
separate returns:

If Maine taxable income is:	The tax is:
Less than \$4,050	2% of the Maine taxable income
At least \$4,050 but less than \$8,100	\$81 plus 4.5% of the excess over \$4,050
At least \$8,100 but less than \$16,200	\$263 plus 7% of the excess over \$8,100
At least \$16,200 but less than \$37,500	\$830 plus 8.5% of the excess over \$16,200
\$37,500 or more <u>At least \$37,500 but less than \$50,000</u>	\$2,641 plus 8.6% of the excess over \$37,500
<u>\$50,000 or more</u>	<u>\$3,802 plus 10.3% of the excess over \$50,000</u>

Sec. XX-2. 36 MRSA §5111, sub-§2, as amended by PL 1991, c.
591, Pt. YY, §3 and affected by §§7 and 8, is further amended to
read:

2. Heads of households. For unmarried individuals or
legally separated individuals who qualify as heads of households:

If Maine taxable income is:	The tax is:
Less than \$6,100	2% of the Maine taxable income

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2	At least \$6,100 but	\$122 plus 4.5%
4	less than \$12,150	of the excess
		over \$6,100
6	At least \$12,150 but	\$394 plus 7% of
8	less than \$24,300	the excess over
		\$12,150
10	At least \$24,300	\$1,245 plus
12	but less than \$56,250	8.5% of the
14		excess over
		\$24,300
16	<u>\$56,250-or-more At least \$56,250</u>	\$3,961 plus
18	<u>but less than \$75,000</u>	8.6% of the
		excess over
20		\$56,250
22	<u>\$75,000 or more</u>	\$5,574 plus
24		<u>10.3% of the</u>
		<u>excess over</u>
		<u>\$75,000</u>

26 Sec. XX-3. 36 MRSA §5111, sub-§3, as amended by PL 1991, c.
28 591, Pt. YY, §5 and affected by §§7 and 8, is further amended to
read:

30 3. Individuals filing married joint return or surviving
32 spouses. For individuals filing married joint returns or
surviving spouses permitted to file a joint return:

34	If Maine taxable income is:	The tax is:
36	Less than \$8,100	2% of the Maine
		taxable income
38	At least \$8,100 but	\$162 plus 4.5%
40	less than \$16,200	of the excess
		over \$8,100
42	At least \$16,200 but	\$527 plus 7% of
44	less than \$32,400	the excess over
		\$16,200
46	At least \$32,400	\$1,661 plus
48	but less than \$75,000	8.5% of the
		excess over
		\$32,400

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2	\$75,000 or more <u>At least \$75,000</u>	\$5,282 plus
4	<u>but less than \$100,000</u>	8.6% of the
6		excess over
		\$75,000
8	<u>\$100,000 or more</u>	<u>\$7,432 plus</u>
10		<u>10.3% of the</u>
		<u>excess over</u>
		<u>\$100,000</u>

12 **Sec. XX-5. Statutory referendum procedure; submission at primary**
 14 **election; form of question; effective date.** Except for section 8 this
 16 Part takes effect when approved pursuant to this section. This
 18 Part must be submitted to the legal voters of the State of Maine
 20 at the next primary election in the month of June following
 22 passage of this Part. The city officials of this State shall
 24 notify the inhabitants of their respective cities, towns and
 26 plantations to meet, in the manner prescribed by law for holding
 a statewide election, to vote on the acceptance or rejection of
 this Part by voting on the following question:

22 "Do you favor a law that will enact a one-year, top-bracket
 24 tax rate of 10.3% for the top 2% of income tax filers and
 26 will restore the equivalent of approximately 300,000 days of
 public services?"

28 The legal voters of each city, town and plantation shall
 30 vote by ballot on this question, and shall designate their choice
 32 by a cross or check mark placed within a corresponding square
 34 below the word "Yes" or "No." The ballots must be received,
 36 sorted, counted and declared in open ward, town and plantation
 38 meetings and returns made to the Secretary of State in the same
 manner as votes for members of the Legislature. The Governor
 shall review the returns and, if it appears that a majority of
 the legal votes are cast in favor of this Part, the Governor
 shall proclaim that fact without delay, and sections 1 to 4, 6
 and 7 of this Part take effect 30 days after the date of the
 proclamation.

40 The Secretary of State shall prepare and furnish to each
 42 city, town and plantation all ballots, returns and copies of this
 44 Part necessary to carry out the purpose of this referendum.

46 **Sec. XX-6. Effect of ratification.** If at the referendum required
 48 by section 5 of this Part a majority of legal votes are cast in
 favor of the question, this Part takes effect as specified and
 Part WW of this Act is repealed.

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2 **Sec. XX-7. Application.** Notwithstanding Public Law 1991,
chapter 591, Part YY, section 7, sections 1 to 3 of this Part are
applicable to the tax year beginning in 1992 only.

4 **Sec. XX-8. Appropriation.** The following funds are
6 appropriated from the General Fund to carry out the purposes of
this Part.

8 **1991-92**

10 **SECRETARY OF STATE,**
12 **DEPARTMENT OF THE**

Elections and Commissions

14 All Other \$95,000

16 Provides funds for the costs associated with
18 the referendum pursuant to this Part.

20 **PART YY**

22 **Sec. YY-1. Effective date.** This Act, except for Part XX, takes
effect July 1, 1992.

24 **Emergency clause.** In view of the emergency cited in the
26 preamble, Part XX of this Act takes effect when approved.'

28 Further amend the amendment by relettering the Parts to read
30 consecutively.

32 **FISCAL NOTE**

34 This amendment requires a referendum question on personal
36 income taxes. The estimated cost of sending this question out to
referendum will be \$95,000. This amount is appropriated to the
38 Secretary of State, thereby reducing the total General Fund
savings in the bill by \$95,000 in fiscal year 1991-92. If the
40 referendum is approved by the voters, there will be no net effect
on the General Fund appropriations or revenues in fiscal year
1992-93.

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STATEMENT OF FACT

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This amendment enacts, subject to referendum, a temporary top-bracket tax rate of 10.3% on upper income taxpayers. If the referendum is accepted by the voters, Part WW is repealed and a 40-hour workweek for state workers is restored.

(Senator McCORMICK)
SPONSORED BY: Dale W.C.

COUNTY: Kennebec

Reproduced and Distributed Pursuant to Senate Rule 12.
(3/28/92) (Filing No. S-738)