

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

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Legislative Document

No. 157

H.P. 116

House of Representatives, January 26, 1993

**An Act to Continue the Income Tax Surcharge to December 31, 1993.**

(EMERGENCY)

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative FARNSWORTH of Hallowell.

Cosponsored by Representatives FITZPATRICK of Durham, GEAN of Alfred, HOLT of Bath, JOHNSON of South Portland, OLIVER of Portland, RICHARDSON of Portland, RYDELL of Brunswick, Senators CAREY of Kennebec, CONLEY of Cumberland.

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

Whereas, income tax surcharge withholding expired on December 31, 1992; and

Whereas, the condition of the State's economy has not improved to the point where the income tax surcharge can be allowed to expire because sufficient cuts in expenditures have not been made; and

Whereas, withholding tables must be sent back to employers as soon as possible; 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,** as enacted by PL 1991, c. 591, Pt. ZZ, §1 and as affected by §4, is amended by amending the first paragraph to read:

**5. Income tax surcharge.** In addition to the tax established by this section as indexed for the taxable year, there is imposed a tax surcharge on the amount of state tax liability due for any tax year that begins in 1991 ~~or~~ 1992 or 1993. The Maine taxable income amount must be indexed in accordance with chapter 841. The surcharge is as follows:

**Sec. 2. Reissue tax surcharge withholding tables.** The State Tax Assessor shall reissue the tax surcharge withholding tables to employers as soon as possible following the effective date of this Act and employers shall withhold accordingly beginning with their next payroll cycle after receipt of the tables.

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

#### STATEMENT OF FACT

This bill continues the income tax surcharge for one more year.