

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 587

S.P. 173

In Senate, February 23, 1993

**An Act to Conform the Maine Tax Laws for 1992 with the United States
Internal Revenue Code.**

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule
24.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator SUMMERS of Cumberland.

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

4
Whereas, the 90-day period would delay the processing of the
6 1992 income tax returns; and

8
Whereas, legislative action is immediately necessary to
ensure continued and efficient administration of the Maine Income
10 Tax Law and certain other state taxes; and

12
Whereas, in the judgment of the Legislature, these facts
create an emergency within the meaning of the Constitution of
14 Maine and require the following legislation as immediately
necessary for the preservation of the public peace, health and
16 safety; now, therefore,

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

20 **Sec. 1. 36 MRSA §111, sub-§1-A**, as amended by PL 1991, c. 754,
§1 and affected by §2, is further amended to read:

22
1-A. **Code.** "Code" means the United States Internal Revenue
24 Code of 1986 and amendments to that Code as of December 31, 1991
1992.

26
Sec. 2. Application. This Act applies to tax years beginning
28 on or after January 1, 1992.

30 **Emergency clause.** In view of the emergency cited in the
preamble, this Act takes effect when approved.
32

34 STATEMENT OF FACT

36 This bill conforms the Maine income, estate and mining
excise tax laws with the federal tax laws as of December 31,
38 1992, for tax years beginning on or after January 1, 1992. It
recognizes any technical changes made by the United States
40 Congress to the Tax Reform Act of 1986.

42 Maine income tax returns for 1992 have been prepared in
anticipation of continued conformity.