

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
SENATE  
116TH LEGISLATURE  
FIRST REGULAR SESSION

SENATE AMENDMENT "B" to S.P. 540, L.D. 1562, Bill, "An Act to Clarify Tax on Intangible Income"

Amend the bill by striking out everything after the enacting clause and before the emergency clause and inserting in its place the following:

Sec. 1. 36 MRSA §5142, sub-§1, as amended by PL 1981, c. 706, §37, is further amended to read:

1. General. The adjusted gross income of a nonresident derived from sources within this State shall-be is the sum of the following:

A. The net amount of items of income, gain, loss, and deduction entering into his the federal adjusted gross income which that are derived from or connected with sources in this State including (i) his the nonresident's distributive share of partnership income and deductions determined under section 5192, (ii) his the nonresident's share of estate or trust income and deductions determined under section 5176, and (iii) his the nonresident's distributive share of the income of an electing small business corporation for federal income tax purposes derived from or connected with sources within this State; and

B. The portion of the modifications described in section 5122, subsections 1 and 2 which that relate to income derived from sources in this State, including any modifications attributable to him the nonresident as a partner; and

C. Proceeds from any Maine State Lottery or Tri-state Lotto tickets purchased in this State.

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**Sec. 2. Moratorium on processing of claims.** Notwithstanding any other provision of law, the State Tax Assessor may not process any claims filed under the Maine Residents Property Tax Program pursuant to the Maine Revised Statutes, Title 36, chapter 907, from August 1, 1993 to October 1, 1993.

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**Sec. 3. Effective date; contingent on passage of legislation.** Section 2 of this Act takes effect only if the changes proposed to the benefit calculation and income eligibility for claimants representing nonelderly households under the Maine Revised Statutes, Title 36, section 6207, subsection 1, paragraph A-1 and subsection 2 that are contained in L.D. 1283 are enacted by the 116th Legislature and become law before August 1, 1993.'

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Further amend the bill by inserting at the end before the statement of fact the following:

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**FISCAL NOTE**

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This bill will reduce the loss of budgeted General Fund revenue due to the Boulet v. State Tax Assessor decision of the Maine Supreme Court by amounts that can not be determined at this time.'

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**STATEMENT OF FACT**

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This amendment replaces the bill and reduces the potential loss of revenue due to the Boulet v. State Tax Assessor decision of the Supreme Court by making winnings from Maine State Lottery and Tri-state Lotto tickets purchased in Maine taxable to nonresidents of Maine. This amendment also restricts the State Tax Assessor from processing any claims filed under the Maine Residents Property Tax Program pursuant to the Maine Revised Statutes, Title 36, chapter 907, from August 1, 1993 to October 1, 1993.

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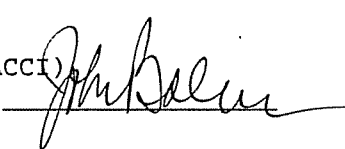
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(Senator BALDACCI)  
SPONSORED BY: 

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COUNTY: Penobscot

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(6/30/93) (Filing No. S-351)