

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

SECOND REGULAR SESSION-1994

Legislative Document

No. 1702

S.P. 604

In Senate, January 11, 1994

**An Act to Conform the Maine Tax Laws for 1993 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, reading "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
become effective until 90 days after adjournment unless enacted
as emergencies; and

Whereas, the 90-day period would delay the processing of the
1993 income tax returns; and

Whereas, legislative action is immediately necessary to
ensure continued and efficient administration of the Maine Income
Tax Law and certain other state taxes; 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 §111, sub-§1-A, as amended by PL 1993, c. 107,
§1 and affected by §2, is further amended to read:**

1-A. Code. "Code" means the United States Internal Revenue
Code of 1986 and amendments to that Code as of December 31, 1992
1993.

Sec. 2. Application. This Act applies to tax years beginning
on or after January 1, 1993.

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

STATEMENT OF FACT

This bill conforms the Maine income, estate and mining
excise tax laws with federal tax laws as of December 31, 1993,
for tax years beginning on or after January 1, 1993. It
recognizes any amendments made by the Revenue Reconciliation Act
of 1993 to the United States Internal Revenue Code of 1986.

Maine income tax returns for 1993 have been prepared in
anticipation of continued conformity.

This document has not yet been reviewed to determine the
need for cross-reference, stylistic and other technical
amendments to conform existing law to current drafting standards.