

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 851

H.P. 626

House of Representatives, March 14, 1995

**An Act to Conform the Maine Tax Laws for 1994 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 black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative DORE of Auburn.

Cosponsored by Senators: FERGUSON of Oxford, HATHAWAY of York.

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

4

Whereas, the 90-day period would delay the processing of
1994 income tax returns; and

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

12 **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,

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 1993, c. 504,
§1 and affected by §2, is further amended to read:

22

1-A. Code. "Code" means the United States Internal Revenue
Code of 1986 and amendments to that Code as of December 31, 1993
1994.

26

Sec. 2. Application. This Act applies to tax years beginning
on or after January 1, 1994.

28

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, 1994
for tax years beginning on or after January 1, 1994.

40

 Maine income tax returns for 1994 have been prepared in
anticipation of continued conformity.

42