

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 1022

H.P. 748

House of Representatives, March 28, 1995

**An Act to Provide a Definition of Domicile for Purposes of Equitable  
Taxation.**

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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 LEMKE of Westbrook.

Cosponsored by Representatives: AHEARNE of Madawaska, HATCH of Skowhegan.

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

2

**Sec. 1. 36 MRSA §5102, sub-§5, ¶A,** as amended by PL 1981, c.  
4 411, §1, is further amended to read:

6

A. Who is domiciled in Maine. For purposes of determining  
domicile, an individual is presumed to have a domicile in  
8 Maine if that individual resides in Maine for more days  
during the taxable year than in any one other jurisdiction.  
10 The presumption may be overcome if the individual shows to  
the satisfaction of the State Tax Assessor that the  
12 individual is domiciled in another location; or

14

**STATEMENT OF FACT**

16

This bill creates a presumption for purposes of individual  
income tax that an individual has a domicile in Maine if that  
18 individual resides in Maine for more days during the year than  
the individual resides in any other one jurisdiction. The  
20 presumption may be overcome if the individual demonstrates a  
domicile elsewhere.