

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## SECOND REGULAR SESSION-1996

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Legislative Document

No. 1655

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H.P. 1205

House of Representatives, January 9, 1996

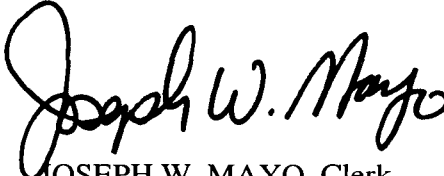
**An Act to Conform the Maine Tax Laws for 1995 with the United States  
Internal Revenue Code.**

(EMERGENCY)

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

Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative DORE of Auburn.  
Cosponsored by Senator HATHAWAY of York and  
Representatives: GREEN of Monmouth, MURPHY of Berwick, SIMONEAU of Thomaston,  
Senator: CAREY of Kennebec.

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

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**Whereas,** the 90-day period would delay the processing of the  
1995 income tax returns; and

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

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**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,

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

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**Sec. 1. 36 MRSA §111, sub-§1-A,** as amended by PL 1995, c. 118,  
§1 and affected by §2, is further amended to read:

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**1-A. Code.** "Code" means the United States Internal Revenue  
Code of 1986 and amendments to that Code as of December 31, 1994  
1995.

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**Sec. 2. Application.** This Act applies to tax years beginning  
on or after January 1, 1995.

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

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#### STATEMENT OF FACT

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          This bill conforms the Maine income tax laws and the estate  
and mining excise tax laws with the federal tax laws as of  
December 31, 1995, for tax years beginning on or after January 1,  
1995.

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          Maine income tax returns for 1995 have been prepared in  
anticipation of continued conformity.