



118th MAINE LEGISLATURE

SECOND REGULAR SESSION-1997

Legislative Document

No. 1908

S.P. 683

In Senate, December 2, 1997

An Act to Conform the Maine Tax Laws for 1997 with the United States Internal Revenue Code.

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Received by the Secretary of the Senate on December 2, 1997. Referred to the Committee on Taxation and ordered printed pursuant to Joint Rule 308.

Buen

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator RUHLIN of Penobscot. Cosponsored by Representative MORGAN of South Portland. **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 1997 income tax returns; and

8 Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the Maine Income 10 Tax Law and certain other state taxes; and

12 Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of 14 Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and 16 safety; now, therefore,

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

Sec. 1. 36 MIRSA §111, sub-§1-A, as amended by PL 1997, c. 127, §1, is further amended to read:

1-A. Code. "Code" means the United States Internal Revenue 24 Code of 1986 and amendments to that Code as of December 31, 1996 1997.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 1997.

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

SUMMARY

36 This bill conforms the Maine income, estate and mining excise tax laws with the federal tax laws as of December 31, 1997, for tax years beginning on or after January 1, 1997.

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