MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1484

H.P. 1053

House of Representatives, February 23, 1999

An Act to Conform the Maine Tax Laws for 1998 With the United States Internal Revenue Code.

(EMERGENCY)

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

Reference to the Committee on Taxation suggested and ordered printed.

SOSEPH W. MAYO, Clerk

Presented by Representative GREEN of Monmouth. Cosponsored by Representatives: BUCK of Yarmouth, COLWELL of Gardiner, GAGNON of Waterville, LEMOINE of Old Orchard Beach, LEMONT of Kittery, MURPHY of Berwick, STANLEY of Medway.

	Emergency preamble. Whereas, Acts of the Legislature do not
2	become effective until 90 days after adjournment unless enacted as emergencies; and
4	Whereas, the 90-day period would delay the processing of the
6	1998 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:
20	Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 1997, c. 596, §1 and affected by §2, is further amended to read:
22	1-A. Code. "Code" means the United States Internal Revenue
24	Code of 1986 and amendments to that Code as of December 31, 1997 1998.
26	Sec. 2. Application. This Act applies to tax years beginning
28	on or after January 1, 1998.
30	Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.
32	Table 1, and the came and approved.
34	SUMMARY
36	This bill conforms the Maine income, estate and mining excise tax laws with the federal tax laws as of December 31, 1998
38	for tax years beginning on or after January 1, 1998.