

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)



120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1028

H.P. 784

House of Representatives, February 20, 2001

**An Act to Conform the Maine Tax Laws for 2000 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.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GREEN of Monmouth.

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

4
6 **Whereas,** the 90-day period would delay the processing of the
year 2000 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 1999, c. 548,
§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, 1999
2000.

26 **Sec. 2. Application.** This Act applies to tax years beginning
28 on or after January 1, 2000.

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

32
34

SUMMARY

36 This bill updates references contained in the Maine Revised
Statutes, Title 36 to the Internal Revenue Code as amended
38 through December 31, 2000 for tax years beginning on or after
January 1, 2000.

40 The State's income tax returns for 2000 have been prepared
42 in anticipation of continued conformity.