

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

SECOND REGULAR SESSION-2002

Legislative Document

No. 2161

H.P. 1654

House of Representatives, March 7, 2002

**An Act to Conform the Maine Tax Laws for 2001 With the United States
Internal Revenue Code.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GREEN of Monmouth. (GOVERNOR'S BILL)
Cosponsored by Senator GAGNON of Kennebec and
Representatives: BUMPS of China, MURPHY of Berwick.

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

4 **Sec. 1. 36 MRSA §111, sub-§1-A,** as amended by PL 2001, c. 441,
§1 and affected by §2, is further amended to read:

6 **1-A. Code.** "Code" means the United States Internal Revenue
Code of 1986 and amendments to that Code as of December 31, 2000
8 2001.

10 **Sec. 2. Application.** This Act applies to tax years beginning
on or after January 1, 2001.

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16 **SUMMARY**

18 This bill updates references to the United States Internal
Revenue Code contained in the Maine Revised Statutes, Title 36 as
amended through December 31, 2001 for tax years beginning on or
20 after January 1, 2001. The bill also conforms Maine's estate tax
laws to the Internal Revenue Code as of December 31, 2001.