

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 1462

H.P. 1067

House of Representatives, March 27, 2003

An Act To Conform the Maine Tax Laws for 2002 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 LEMOINE of Old Orchard Beach.
Cosponsored by Senator STANLEY of Penobscot and
Representatives: PERRY of Bangor, TARDY of Newport.

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 2002 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 2001, c. 559,
Pt. GG, §1 and affected by §26, 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 ~~March-15~~ December
31, 2002.

26 **Sec. 2. Application.** This Act applies to tax years beginning
28 on or after January 1, 2002 and to any prior years as
specifically provided by the United States Internal Revenue Code.

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

34

SUMMARY

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38 This bill updates references contained in the Maine Revised
Statutes, Title 36 to the Internal Revenue Code, as amended
through December 31, 2002, for tax years beginning on or after
40 January 1, 2002 and to any prior years as specifically provided
by the Code. The bill affects primarily Maine's income tax and
42 estate tax laws.