

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 1523

S.P. 511

In Senate, April 7, 2003

An Act To Change the Tax Laws as They Apply to Combat Troops

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by President DAGGETT of Kennebec.
Cosponsored by Speaker COLWELL of Gardiner and
Senators: DAVIS of Piscataquis, NASS of York, STANLEY of Penobscot, TREAT of
Kennebec, Representatives: BRUNO of Raymond, CLOUGH of Scarborough, LEMOINE of
Old Orchard Beach, RICHARDSON of Brunswick.

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

4 **Sec. 1. 36 MRSA §5116 is enacted to read:**

6 **§5116. Deferred and waived taxes for certain military personnel**

8 Notwithstanding any other provision of this Title to the
10 contrary, the following provisions apply to military persons
12 serving in a combat zone. For purposes of this section,
14 "military person" means a member of the Armed Forces of the
16 United States, and "combat zone" means a geographical area
18 designated by the President of the United States as a combat zone
20 during a specified period.

22 **1. Deferment of income tax return filing.** A resident of
24 the State who is serving as a military person in a combat zone
26 and the spouse of that military person are entitled to an income
28 tax return filing extension during which time neither interest
30 nor penalties accrue on any income tax owed by the military
32 person or the spouse of the military person. The extension is
34 for the period during which the military person is stationed in a
36 combat zone plus 6 months following the departure of the military
38 person from the combat zone.

40 **2. Waiver of taxes.** The estate of a resident of this State
42 serving as a military person who dies in a combat zone is
44 entitled to a full waiver of Maine income taxes for the tax year
46 in which the military person died.

48 **3. Rulemaking.** The bureau shall adopt rules to carry out
50 the intent of this section. Rules adopted pursuant to this
52 subsection are routine technical rules pursuant to Title 5,
54 chapter 375, subchapter 2-A.

56 **SUMMARY**

58 This bill provides an income tax return filing extension to
60 military persons, and their spouses, stationed in a combat zone,
62 as declared by the President of the United States. The extension
64 is for the time the military person is stationed in a combat zone
66 plus an additional 6 months following the departure of the
68 military person from the combat zone. No penalties or interest
70 accrue during the extension.

72 This bill also provides a waiver of income taxes owed by a
74 military person for the tax year in which that person dies in a
76 combat zone.