MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

SECOND REGULAR SESSION-2004

Legislative Document

No. 1651

H.P. 1229

House of Representatives, December 15, 2003

An Act To Conform the Maine Tax Laws for 2003 to the United States Internal Revenue Code

(EMERGENCY)

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

Received by the Clerk of the House on December 11, 2003. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Millient M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative LEMOINE of Old Orchard Beach.

Cosponsored by Senator STANLEY of Penobscot and

Representatives: CLOUGH of Scarborough, COURTNEY of Sanford, McCORMICK of West Gardiner, McGOWAN of Pittsfield, SUSLOVIC of Portland, TARDY of Newport, Senator: NASS of York.

	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	year 2003 income tax returns; and
8	Whereas, legislative action is immediately necessary to
10	ensure continued and efficient administration of the Maine income tax law and certain other state taxes; and
12	Whereas, in the judgment of the Legislature, these facts
14	create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately
16	necessary for the preservation of the public peace, health and 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 2003, c. 479, §1 and affected by §8, is further amended to read:
22	
24	1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of May-28,2993 December 31, 2003.
26	
28	Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2003 and to any prior years as specifically provided by the United States Internal Revenue Code.
30	
32	Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.
34	SUMMARY
36	SUMMARA
38	This bill updates references to the United States Internal Revenue Code contained in the Maine Revised Statutes, Title 36 to
40	the United States Internal Revenue Code as amended through December 31, 2003, for tax years beginning on or after January 1,
42	2003 and for any prior years as specifically provided by the United States Internal Revenue Code. The bill affects primarily
	Maine's income tax and estate tax laws.