

MAINE STATE LEGISLATURE

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EdS

L.D. 325

DATE: 5/31/15

(Filing No. H-588)

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
122ND LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 248, L.D. 325, Bill, "An Act To Clarify the Definition of "Domiciled" for Maine Income Tax Purposes"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §5102, sub-§5, as amended by PL 1981, c. 411, §1, is further amended to read:

5. Resident individual. "Resident individual" means an individual:

A. Who is domiciled in Maine, unless:

(1) The individual does not maintain a permanent place of abode in this State, maintains a permanent place of abode elsewhere and spends in the aggregate not more than 30 days of the taxable year in this State; or

(2) Within any period of 548 consecutive days, the individual:

(a) Is present in a foreign country or countries for at least 450 days;

(b) Is not present in this State for more than 90 days;

COMMITTEE AMENDMENT

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(c) Does not maintain a permanent place of abode in this State at which a minor child of the individual or the individual's spouse, unless the individual and the individual's spouse are legally separated, is present for more than 90 days; and

(d) Is present in this State during the nonresident portion of the taxable year for a number of days that does not exceed an amount that bears the same ratio to 90 as the number of days contained in such portion of the taxable year bears to 548; or

B. Who is not domiciled in Maine, but maintains a permanent place of abode in this State and spends in the aggregate more than 183 days of the taxable year in this State, unless he the individual is in the Armed Forces of the United States.

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In determining whether an individual is domiciled in Maine, the geographic location of professional advisors selected by the individual, including advisors who render medical, financial, legal, accounting, insurance, fiduciary or investment services, may not be taken into consideration. In addition, charitable and political contributions made by the individual may not be considered in determining if the individual is domiciled in Maine.'

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SUMMARY

This amendment provides specific limitations on the domicile concept in the definition of "resident individual" in the case of an individual who does not maintain a permanent place of abode in Maine and is present in Maine for only short periods of time. This amendment also provides that domicile determinations may not be based on the location of an individual's professional advisors or on charitable or political contributions.

FISCAL NOTE REQUIRED
(See attached)



122nd MAINE LEGISLATURE

LD 325

LR 1688(02)

An Act To Clarify the Definition of "Domiciled" for Maine Income Tax Purposes

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings)				
General Fund	\$817,906	\$2,211,313	\$2,835,400	\$2,940,479
venue				
General Fund	(\$817,906)	(\$2,211,313)	(\$2,835,400)	(\$2,940,479)
Other Special Revenue Funds	(\$43,955)	(\$118,838)	(\$155,528)	(\$161,292)

Fiscal Detail and Notes

Changing the definition of domiciled is expected to reduce General Fund revenue by \$817,906 in fiscal year 2005-06 and \$2,211,313 in fiscal year 2006-07.