

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 325

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H.P. 248

House of Representatives, January 20, 2005

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

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CUMMINGS of Portland.  
Cosponsored by Representatives: BARSTOW of Gorham, BOWLES of Sanford,  
FARRINGTON of Gorham, GOLDMAN of Cape Elizabeth, TARDY of Newport.

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

4 **Sec. 1. 36 MRSA §112, sub-§13** is enacted to read:

6 13. Domicile rules. The assessor shall adopt rules to  
8 clarify and define "domiciled" as used in section 5102,  
10 subsection 5. The rules must clarify and define "domiciled" in  
12 such a way that taxpayers who reside in more than one state or  
14 country or who spend in the aggregate fewer than 184 days of the  
16 year in this State can readily determine whether they are  
18 domiciled in Maine for income tax purposes. The objectives of  
the rules include eliminating uncertainty in the application of  
Maine's income tax laws and enhancing voluntary compliance with  
those laws. Rules adopted pursuant to this subsection are major  
substantive rules as defined in Title 5, chapter 375, subchapter  
2-A and must be submitted to the Legislature no later than  
January 1, 2006 for review.

20 **SUMMARY**

22 This bill requires the State Tax Assessor to adopt major  
24 substantive rules defining and clarifying the meaning of  
26 "domiciled" for Maine income tax purposes to eliminate  
uncertainty and promote voluntary compliance with Maine's income  
tax laws.