

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2006

Legislative Document

No. 1856

H.P. 1296

House of Representatives, January 3, 2006

An Act To Conform the Maine Tax Laws for 2005 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 28, 2005. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative WOODBURY of Yarmouth.

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 processing of the year 2005 income tax returns
would be delayed by waiting for the 90-day period to expire; and

8 **Whereas,** legislative action is immediately necessary to
ensure continued and efficient administration of the Maine income
tax laws 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
Maine and require the following legislation as immediately
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 2005, c. 12,
Pt. P, §1 and affected by §10, 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 ~~January-7,-2005~~
December 31, 2005.

26 **Sec. 2. Application.** This Act applies to tax years beginning
28 on or after January 1, 2005 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
36 **SUMMARY**

38 This bill updates references to the United States Internal
Revenue Code contained in the Maine Revised Statutes, Title 36 to
the United States Internal Revenue Code as amended through
40 December 31, 2005 for tax years beginning on or after January 1,
2005 and for any prior years as specifically provided by the
42 United States Internal Revenue Code. The bill affects Maine's
income tax and estate tax laws.