

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

Date: 4-15-08

(Filing No. S-648)

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE  
SENATE  
123RD LEGISLATURE  
FIRST SPECIAL SESSION

SENATE AMENDMENT "C" to H.P. 1531, L.D. 2151, Bill, "An Act To Make Minor Substantive Changes to the Tax Laws"

Amend the bill by striking out all of section 27 (page 11, lines 38 and 39 in L.D.) and inserting the following:

Sec. 27. 36 MRSA §4071, sub-§1, as amended by PL 2005, c. 622, §22 and affected by §33, is further amended to read:

1. Final federal determination. A Except as otherwise provided in this subsection, a final federal determination as to any of the following issues also determines the same issue for purposes of the tax under this chapter:

- A. The inclusion in the federal gross estate of any item of property or interest in property;
- B. The allowance of any item claimed as a deduction from the federal gross estate; or
- E. For estates of decedents dying before January 1, 2003, the amount of the federal credit.

The State Tax Assessor is not bound by a final federal determination if the assessor determines the issue for purposes of tax under this chapter within 3 years of the due date for filing the return, including any extensions; within 3 years of the date that the return was filed; or within one year of the date that the assessor received notice from the taxpayer of the final federal determination, whichever is latest.

Amend the bill in section 35 in the 2nd line from the end (page 15, line 20 in L.D.) by inserting after the following: "section 4062, subsection 2" the following: 'and section 4071, subsection 1'

Amend the bill in section 35 in the last line (page 15, line 21 in L.D.) by striking out the following: "and section 4071"

SENATE AMENDMENT

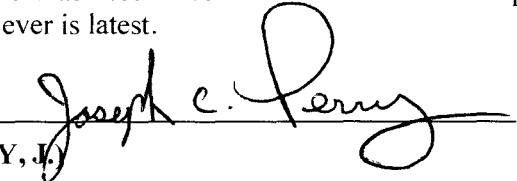
H. & S.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12

**SUMMARY**

This amendment restores language in current law that requires the State Tax Assessor to follow final federal determinations for certain estate tax issues, but limits that requirement by providing that the State Tax Assessor is not bound by a final federal determination if the assessor determines the issue for purposes of tax under the Maine Revised Statutes, Title 36, chapter 575 within 3 years of the due date for filing the return, including any extension; within 3 years of the date that the return was filed; or within one year of the date that the assessor received notice from the taxpayer of the final federal determination, whichever is latest.

SPONSORED BY:



(Senator PERRY, J.)

COUNTY: Penobscot