

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 1130

S.P. 339

In Senate, March 16, 2011

**An Act To Amend the Laws Regarding the Determination of
Domicile Based on the Geographic Location of an Individual's Bank**

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by Senator COURTNEY of York.

Cosponsored by Representative RICHARDSON of Warren and

Senator: PLOWMAN of Penobscot, Representatives: DOW of Waldoboro, HARMON of
Palermo, HASKELL of Portland, KNIGHT of Livermore Falls, VOLK of Scarborough.

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

2 **Sec. 1. 36 MRSA §5102, sub-§5**, as amended by PL 2005, c. 519, Pt. G, §1 and
3 affected by §2, is further amended to read:

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

5 A. Who is domiciled in Maine, unless:

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

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

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

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

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

16 (d) During the nonresident portion of the taxable year with which, or within
17 which, such period of 548 consecutive days begins and the nonresident
18 portion of the taxable year with which, or within which, such period ends, is
19 present in this State for a number of days that does not exceed an amount that
20 bears the same ratio to 90 as the number of days contained in such portion of
21 the taxable year bears to 548; or

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

25 The geographic location of a political organization or political candidate that receives one
26 or more contributions from the individual is not in and of itself determinative on the
27 question of whether the individual is domiciled in Maine. The geographic location of a
28 professional advisor retained by an individual or the geographic location of a bank with
29 an active bank account or bank loan of an individual may not be used to determine
30 whether or not an individual is domiciled in Maine. For purposes of this subsection,
31 "professional advisor" includes, but is not limited to, a person that renders medical,
32 financial, legal, accounting, insurance, fiduciary or investment services. Charitable
33 contributions may not be used to determine whether or not an individual is domiciled in
34 Maine.

35 **SUMMARY**

36 This bill amends the definition of "resident individual" for the laws regarding income
37 taxes to include that the geographic location of a bank with an active bank account or
38 bank loan of the individual may not be used to determine if the individual is considered to
39 be domiciled in Maine.