MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2022

Legislative Document

No. 7

H.P. 11

House of Representatives, December 30, 2022

An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT

R(+ B. Hunt

Clerk

Presented by Representative TERRY of Gorham.

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not 2 become effective until 90 days after adjournment unless enacted as emergencies; and 3 Whereas, state tax law needs to be updated to conform to federal law before the 90-4 day period expires to avoid delay in the processing of income tax returns for 2022; and 5 Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the state income tax and certain other state taxes; and 6 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 8 immediately necessary for the preservation of the public peace, health and safety; now, 9 therefore, 10 11 Be it enacted by the People of the State of Maine as follows: 12 Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 2021, c. 594, §1, is further amended to read: 13 14 1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 2021 2022. 15 **Sec. 2.** Application. This Act applies to tax years beginning on or after January 1, 16 2022 and to any prior tax year as specifically provided by the United States Internal 17 18 Revenue Code of 1986 and amendments to that Code as of December 31, 2022. 19 **Emergency clause.** In view of the emergency cited in the preamble, this legislation 20 takes effect when approved. SUMMARY 21 22 This bill updates references to the United States Internal Revenue Code of 1986 23 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal 24 Revenue Code of 1986, as amended through December 31, 2022, for tax years beginning 25 on or after January 1, 2022 and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, as amended. 26