MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

SECOND REGULAR SESSION-2024

Legislative Document

No. 2022

S.P. 850

In Senate, December 13, 2023

An Act Updating 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 203

Received by the Secretary of the Senate on December 11, 2023. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

DAREK M. GRANT Secretary of the Senate

Presented by Senator GROHOSKI of Hancock.

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 90day period expires to avoid delay in the processing of income tax returns for 2023; and 4 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 2023, c. 412, Pt. ZZZ, §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, 2022 2023. 15 **Sec. 2.** Application. This Act applies to tax years beginning on or after January 1, 16 2023 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, 2023. 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, 2023, for tax years beginning 25 on or after January 1, 2023 and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, as amended. 26