

MAINE STATE LEGISLATURE

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N I N E T Y - S E C O N D L E G I S L A T U R E

Legislative Document

No. 329

S. P. 31

In Senate, February 1, 1945.

Reported by Senator Dunbar of Washington from Committee on Judiciary. Committee Amendment A adopted and laid on table to be printed under joint rules.

ROYDEN V. BROWN, Secretary.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

AN ACT Authorizing the Withholding of the Federal Income Tax.

Emergency preamble. Whereas, in order to cooperate with the federal government in the collection of income taxes it is necessary to provide for the withholding of a certain per cent of the salaries and wages of all state, county and municipal officials and employees; and

Whereas, any delay in setting up the mechanics for withholding said income taxes would work a hardship on said state, county and municipal officials and employees, and the state; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI 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,

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

Sec. 1. Purpose. In order to cooperate with the federal government, it is the purpose of this act to give to the federal government a temporary grant and not to relinquish any rights of the state of Maine.

Sec. 2. Withholding of federal income tax. The federal income tax, so called, shall be deducted from the salaries and wages of all state, county

and municipal officials and employées. The treasurer of state, the several county treasurers, and the treasurers of the several municipalities shall act as custodians of such moneys and pay them over to the collector of internal revenue as required by federal law.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.