

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND TENTH LEGISLATURE

SECOND SPECIAL SESSION

September 25, 1981

AND

THIRD SPECIAL SESSION

December 9, 1981

AND

SECOND REGULAR SESSION

January 6, 1982 to April 13, 1982

AND AT THE

FOURTH SPECIAL SESSION

April 28, 1982 to April 29, 1982

AND AT THE

FIFTH SPECIAL SESSION

May 13, 1982

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 164, SUBSECTION 6.

J.S. McCarthy Co.
Augusta, Maine
1981

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
SECOND AND THIRD SPECIAL SESSIONS

and

SECOND REGULAR SESSION

and

FOURTH AND FIFTH SPECIAL SESSIONS

of the

ONE HUNDRED AND TENTH LEGISLATURE

1981

Sec. 2. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	1981-82	1982-83
FINANCE AND ADMINISTRATION, DEPARTMENT OF		
Bureau of Taxation		
All Other	\$560,000	\$1,098,800
HUMAN SERVICES, DEPARTMENT OF		
Elderly Low Cost Drug Program		
All Other	\$100,000	\$ 235,000

Sec. 3. Effective date. This Act is effective for refunds granted in 1981 for the 1980 calendar year.

Effective March 10, 1982.

CHAPTER 536

H. P. 1716 — L. D. 1703

AN ACT Providing for Conformity with the United States Internal Revenue Code as of December 1, 1981.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, conformity with provisions of the United States Internal Revenue Code in the administration of the Maine Income Tax Law is of extreme importance; and

Whereas, the Economic Recovery Tax Act of 1981 made numerous changes in the provisions of the United States Internal Revenue Code; and

Whereas, the economic impact on the State of Maine caused by these changes wrought by the Economic Recovery Tax Act of 1981 is dependent on the future course of our national economy; and

Whereas, the tax savings for taxpayers filing income tax returns in Maine for taxable years ending in 1981 has been determined to be relatively modest; and

Whereas, deviation from the changes in the United States Internal Revenue

Code enacted by the Economic Recovery Tax Act of 1981 will create substantial additional costs in the administration of the Maine Income Tax Law; and

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 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:

36 MRSA § 5102, sub-§ 11, as last amended by PL 1981, c. 463, Pt. C, § 1, is further amended by adding at the end a new sentence to read:

Except that for taxable years ending on or after January 1, 1981, but on or before December 31, 1981, any reference in this Part to the laws of the United States shall be construed as a reference to the provisions of the United States Internal Revenue Code of 1954, and amendments thereto and other provisions of the laws of the United States relating to federal income taxes as of December 1, 1981 for items of income, deductions, loss or gain earned, incurred or accrued within this period.

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

Effective December 17, 1981.

CHAPTER 537

H.P. 1850 - L.D. 1830

AN ACT to Provide for the Appointment of a Provisional County Treasurer.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, there are at this time concurrent vacancies in the offices of the Somerset County Treasurer and Deputy Treasurer; and

Whereas, such vacancies cannot be filled pursuant to Title 30, section 601 in sufficient time to ensure the timely payment of salaries of Somerset County employees; and