

# 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

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J.S. McCarthy Co.  
Augusta, Maine  
1981

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# LEGISLATIVE ADDRESS

December 9, 1981

by

GOVERNOR JOSEPH E. BRENNAN

to the

THIRD SPECIAL SESSION

One Hundred and Tenth Legislature

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REMARKS OF GOVERNOR JOSEPH E. BRENNAN  
THIRD SPECIAL SESSION  
OF THE 110TH MAINE LEGISLATURE  
December 9, 1981

EMBARGOED UNTIL DELIVERY

Mr. President, Mr. Speaker, honorable members of the House and Senate of the 110th Maine Legislature:

Twice before this year, I asked you to convene in special session.

In August, I asked for your help in getting the historic Bath Iron Works development in Portland onto the November ballot. Your response was bipartisan — indeed, virtually unanimous.

In September, I asked your support for the many in your towns and neighborhoods who depend on human service programs, the elderly, the poor, the handicapped and disabled. You honored my request with compassion and strong bipartisan support for the neediest among us.

Today, I again ask for a strong bipartisan response to an issue of great importance to Maine people.

The bill before you today proposes to adjust Maine's tax laws to conform to changes in federal tax laws enacted earlier this year by the Congress.

This matter could have been delayed until your next regular session which, as you know, begins less than 30 days from now.

But that would create needless complications for our people and our business community.

A failure to adopt the federal changes would mean that some citizens would be denied modest tax savings for this year.

More taxpayers would have to do more work to fill out their forms.

And businesses will have to keep two sets of records to keep track of their state and federal depreciation allowances.

If we do not enact this legislation, it would be seen as a signal that we do not want to uncomplicate our own tax laws. It would be a signal that we don't mean what we say when we talk about forming a strong partnership between government and the business community.

My Administration has acted to simplify where possible the all-too-complicated relationship between the business sector and state government.

For example, I signed an Executive Order earlier this year which requires state agencies to take into account the financial impact of compliance as government considers new rules and regulations.

But for the vast majority, taxation law is the most complicated of all dealings business and individuals have with government. State government's traditional policy has been to avoid adding to the immense burden of interpreting the federal government's incomprehensible tax code by keeping our own tax laws as simple as possible.

The legislation before you today is in the spirit of that tradition and of our own more recent efforts.

I believe it is a straightforward proposal. Let's keep Maine's tax laws as simple as possible. And let's not add any complications to state government's administration of those tax laws.

By now each of you has had ample opportunity to review the material before you.

The Taxation Committee has put in some hard work reviewing the bill, and I thank them for the care they have taken. At their hearing on Monday, they heard strong support — and no opposition — from the general public. In fact, one former member of the House of Representatives warned that a failure to act would create “utter chaos” and more state bureaucracy.

None of us wants to bring those twin burdens down on the people of Maine.

There has been a strong expression from some members of the committee in favor of adding a provision to provide additional assistance for many of Maine's needy and deserving elderly.

I appreciate their concerns. And I support their objectives. The relief they want will be a part of the package I present this coming January.

But I told some members of the committee yesterday that I thought it would be more appropriately submitted at the regular session.

It was not a part of the call. It has not had the benefit of the usual careful review. And it is not of an emergency nature.

The bill before you does include a sunset clause applying only to the 1981 tax year. That provision will afford you the opportunity to review these matters again next year — after the Administration and the Legislature have a better sense of the long-range financial implications for state government of the new federal tax laws.

I will look forward to the results of your work today.

Before I leave you, however, I want to take a moment to express a few thoughts that are appropriate to the season.

In your regular session earlier this year, and at the two special sessions, you repeatedly acted in a constructive manner on behalf of the people of Maine.

Your work resulted in many accomplishments: an economic development bond issue of truly historic meaning, a serious attempt to crack down on drunk drivers, a series of humane and sensitive statutes in many areas of human need, and many others.

In 1981, you served the people of Maine honorably and well.

So I know the public would join me in thanking you and in wishing all of you and your families a happy and rewarding holiday season.