

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTIETH LEGISLATURE**

**FIRST SPECIAL SESSION**  
**November 13, 2002 to November 14, 2002**

**ONE HUNDRED AND TWENTY-FIRST LEGISLATURE**

**FIRST REGULAR SESSION**  
**December 4, 2002 to June 14, 2003**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST SPECIAL SESSION**  
**NON-EMERGENCY LAWS IS**  
**FEBRUARY 13, 2003**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**SEPTEMBER 13, 2003**

**PUBLISHED BY THE REVISOR OF STATUTES**  
**IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,**  
**TITLE 3, SECTION 163-A, SUBSECTION 4.**

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**Penmor Lithographers**  
**Lewiston, Maine**  
**2003**

B. Apply only to multiline telephone systems installed, introduced, established or replaced after the effective date of the rules;

C. Must provide for appropriate standards, exemptions and waivers that balance the benefits of improved methods of locating emergency calls, and initiating emergency responses to such calls, made from within multiline telephone systems and the cost of achieving those improvements. The rules must allow, in appropriate circumstances, for methods that do not utilize automatic location identification and automatic number identification standards used in processing enhanced 9-1-1 calls; and

D. May establish appropriate technical, procedural or any other standards relating to multiline telephone systems, telecommunications carrier interconnectivity, databases, dialing instructions, signaling or other matters necessary or appropriate to carry out the purposes of this section.

2. Rules. Rules adopted pursuant to this section are major substantive rules as defined in Title 5, chapter 375, subchapter 2-A. The bureau may not provisionally adopt any rule under this section that has not been approved by the Public Utilities Commission.

See title page for effective date.

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## CHAPTER 479

S.P. 589 - L.D. 1633

### An Act Regarding Conformity with the Federal Jobs and Growth Tax Relief Reconciliation Act of 2003

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

**Sec. 1. 36 MRSA §111, sub-§1-A**, as amended by PL 2003, c. 255, §1 and affected by §2, is further amended to read:

**1-A. Code.** "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of ~~December 31, 2002~~ May 28, 2003.

**Sec. 2. 36 MRSA §5122, sub-§1, ¶N**, as amended by PL 2001, c. 714, Pt. AA, §2, is repealed and the following enacted in its place:

N. With respect to property placed in service during the taxable year, an amount equal to the net increase in depreciation or expensing attributable to:

(1) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2005, a 30% bonus depreciation deduction claimed by the taxpayer pursuant to Section 101 of the federal Job Creation and Worker Assistance Act of 2002, Public Law 107-147 with respect to property placed in service during the taxable year;

(2) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2006, a 50% bonus depreciation deduction claimed by the taxpayer pursuant to Section 201 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 with respect to property placed in service during the taxable year; and

(3) For taxable years beginning on or after January 1, 2003 but prior to January 1, 2006, the increase in aggregate cost claimed under Section 179 of the Code pursuant to Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27;

**Sec. 3. 36 MRSA §5122, sub-§2, ¶Q**, as repealed and replaced by PL 2003, c. 20, Pt. EE, §1, is repealed and the following enacted in its place:

Q. A fraction of any amount previously added back by the taxpayer to federal adjusted gross income pursuant to subsection 1, paragraph N.

(1) With respect to property first placed in service during taxable years beginning in 2002, the adjustment under this paragraph is available for each year during the recovery period, beginning 2 years after the beginning of the taxable year during which the property was first placed in service. The fraction is equal to the amount added back under subsection 1, paragraph N with respect to the property, divided by the number of years in the recovery period minus 2.

(2) With respect to all other property, for the taxable year immediately following the taxable year during which the property was first placed in service, the fraction allowed by this paragraph is equal to 5% of the amount added back under subsection 1, paragraph N with respect to the property. For each subsequent taxable year during the recovery period, the fraction is equal to 95% of the amount added back under subsection 1, paragraph N with respect to the property, divided by the number of years in the recovery period minus 2.

In the case of property expensed pursuant to Section 179 of the Code, the term "recovery period" means the recovery period that would have been applicable to the property had Section 179 not been applied.

**Sec. 4. 36 MRSA §5124-A**, as repealed and replaced by PL 2003, c. 20, Pt. HH, §1, is amended to read:

**§5124-A. Standard deduction; resident**

The standard deduction of a resident individual is equal to the standard deduction as determined in accordance with the Code, Section 63, except that for tax years beginning in 2003, 2004 and 2005, the Code, Section 63(c)(2) must be applied as if the basic standard deduction is \$5,000 in the case of a joint return and a surviving spouse and \$2,500 in the case of a married individual filing a separate return.

**Sec. 5. 36 MRSA §5200-A, sub-§1, ¶N**, as amended by PL 2001, c. 714, Pt. AA, §5, is repealed and the following enacted in its place:

N. With respect to property placed in service during the taxable year, an amount equal to the net increase in depreciation or expensing attributable to:

(1) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2005, a 30% bonus depreciation deduction claimed by the taxpayer pursuant to Section 101 of the federal Job Creation and Worker Assistance Act of 2002, Public Law 107-147 with respect to property placed in service during the taxable year;

(2) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2006, a 50% bonus depreciation deduction claimed by the taxpayer pursuant to Section 201 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 with respect to property placed in service during the taxable year; and

(3) For taxable years beginning on or after January 1, 2003 but prior to January 1, 2006, the increase in aggregate cost claimed under Section 179 of the Code pursuant to Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27;

**Sec. 6. 36 MRSA §5200-A, sub-§2, ¶M**, as repealed and replaced by PL 2003, c. 20, Pt. EE, §4, is repealed and the following enacted in its place:

M. A fraction of any amount previously added back by the taxpayer to federal taxable income pursuant to subsection 1, paragraph N.

(1) With respect to property first placed in service during taxable years beginning in 2002, the adjustment under this paragraph is available for each year during the recovery period, beginning 2 years after the beginning of the taxable year during which the property was first placed in service. The fraction is equal to the amount added back under subsection 1, paragraph N with respect to the property, divided by the number of years in the recovery period minus 2.

(2) With respect to all other property, for the taxable year immediately following the taxable year during which the property was first placed in service, the fraction allowed by this paragraph is equal to 5% of the amount added back under subsection 1, paragraph N with respect to the property. For each subsequent taxable year during the recovery period, the fraction is equal to 95% of the amount added back under subsection 1, paragraph N with respect to the property, divided by the number of years in the recovery period minus 2.

In the case of property expensed pursuant to Section 179 of the Code, the term "recovery period" means the recovery period that would have been applicable to the property had Section 179 not been applied.

**Sec. 7. 36 MRSA §5203-A, sub-§1, ¶C**, as enacted by PL 1991, c. 528, Pt. N, §15 and affected by §17 and enacted by c. 591, Pt. N, §15 and affected by §17, is amended to read:

C. "Federal tentative minimum tax" means tentative minimum tax as determined pursuant to the Code, Section 55 excluding the alternative minimum tax foreign tax credit and, for tax years beginning in 2003 and 2004, excluding any increase in the individual's claimed exemption amount attributable to Section 106 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27.

**Sec. 8. Application.** That section of this Act that amends the Maine Revised Statutes, Title 36, section 111, subsection 1-A applies to tax years beginning on or after January 1, 2003 and to any prior years as specifically provided by the United States Internal Revenue Code.

See title page for effective date.