



**MAINE STATE LEGISLATURE**  
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**128th Legislature (2016-2018)**

**History and Final Disposition**

LD 1655 / SP0612

Original Title: An Act To Update References To the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes. New Title: An Act To Conform To the United States Internal Revenue Code of 1986 and Provide Tax Relief To Maine Families. (Submitted by the Department of Administrative and Financial Services pursuant To Joint Rule 203.) Presented by Senator DOW of Lincoln. Referred to Joint Standing Committee on Taxation. Public Hearing 03/15/18. Minority (OTP-AM) Report Accepted 06/20/18. Amended by: CB (Changed Title) S-477, SA/CB S-496. Final Disposition: Emergency Enacted, Emergency Unsigned 09/12/18, PUBLIC LAW, Chapter 474.

**Original Bill**

[LD 1655 \(128th Legis. 2018\)](#)

**Analyst's Summary of Bill and Enacted Law**

[LD 1655 / PL 2017, c. 474](#)

**Committee Materials**

Joint Standing Committee on Taxation

- (Available on request—please include the following citation: cf128-LD-1655.pdf)

**New Drafts and Amendments**

[Amendment CA \(S-476\) \(LD 1655 2018\) \(Majority\)](#)

[Amendment CB \(S-477\) \(LD 1655 2018\) \(Minority\) \(Passed\)](#)

[Amendment SA/CB \(S-496\) \(LD 1655 2018\) \(Passed\)](#)

**Floor Proceedings and Debate**

[HOUSE, January 3, 2018 \(H1216-1230\)](#)

- p. H-1227

[SENATE, January 3, 2018 \(S1451-1465\)](#)

- p. S-1453

[SENATE, April 18, 2018 \(S1991-2022\)](#)

- p. S-2020 (Amendment(s) S-476, S-477)

[SENATE, June 19, 2018 \(S2046-2060\)](#)

- p. S-2052 (Remarks) (Amendment(s) S-476, S-477, S-496)

[HOUSE, June 20, 2018 \(H1752-1760\)](#)

- p. H-1753 (Amendment(s) S-476, S-477, S-496 (p1754))

[HOUSE, June 26, 2018 \(H1780-1789\)](#)

- p. H-1780 (Roll Call(s)) (Amendment(s) S-477, S-496)

[HOUSE, August 30, 2018 \(H1838-1863\)](#)

- p. H-1846 (Remarks) (Amendment(s) S-477, S-496)

[SENATE, August 30, 2018 \(S2169-2205\)](#)

- p. S-2188 (Amendment(s) S-477, S-496)

[SENATE, August 30, 2018 \(S2169-2205\)](#)

- p. S-2203 (Amendment(s) S-477, S-496)

## Enacted Law or Resolve

[PL 2017, c. 474](#)

## Reports and Other Related Documents

[Office of Tax Policy, Maine Revenue Services. Preliminary Report on the Effects on Maine Taxes of the Federal Tax Cuts and Jobs Act \(January 2018\)](#)

## Cross References

Pub. L. 115–97 (2017)

## News Articles

LePage puts forward \$88 million in tax cuts to adapt to federal changes (Michael Shepherd) (Bangor Daily News, 3/2/2018, p. A1, A5) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/BDN 180302A.pdf)

LePage wants to align Maine with IRS, cut state income taxes by \$111 million (Peter McGuire) (Portland Press Herald, 3/2/2018, p. A1, A6) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/PPH 180302C.pdf)

Tax conformity not a top priority for Maine (Editorial) (Bangor Daily News, 3/12/2018, p. A4) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/BDN 180312C.pdf)

Tax law draws strong opinions, emotions (Dawn De Busk) (Bridgton News, 3/15/2018, p. A1, A5) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/Clip18147.PDF)

LePage plan to align Maine taxes with federal law spurs debate (Scott Thistle) (Portland Press Herald, 3/16/2018, p. B3) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/PPH 180316F.pdf)

Conforming to the federal tax code is the right policy for Maine (Paul R. LePage) (Piscataquis Observer, 3/21/2018, p. 4) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/Piscataquis Observer 180321D.pdf)

Sides poised for battle over \$111 million state tax cut (Scott Thistle) (Portland Press Herald, 3/27/2018, p. B1, B4) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/PPH 180327C.pdf)

Tax conformity plan right step for Maine (Beth O'Connor) (Kennebec Journal, 3/28/2018, p. A4) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/KJ 180328B.pdf)

Legislature should take bold, swift action on tax conformity (David Woodsome) (York County Coast Star, 3/30/2018, p. A11) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/YCCS 180330A.pdf)

Maine finance commissioner- Tax conformity proposal works for Maine's businesses and families (Alec Porteous) (Kennebec Journal, 4/3/2018, p. A4) ● (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/KJ 180403A.pdf)

Delaying tax conformity will only hurt Maine's taxpayers and business (Dana Dow) (Bangor Daily News, 4/4/2018, p. A7) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/BDN 180404F.pdf)

Tax conformity crucial for Maine's small businesses (Kimberley Rosen) (Ellsworth American, 4/5/2018, p. Sec. II, p.1) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/Ellsworth American 180405G.pdf)

Maine tax changes should target those largely left out of the Republican tax cuts (Editorial) (Bangor Daily News, 4/13/2018, p. A6) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/BDN 180413C.pdf)

Maine needs to conform with the federal tax code (Beth O'Connor) (Bangor Daily News, 4/13/2018, p. A7) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/BDN 180413E.pdf)

Time at hand to align state, federal tax codes (Robert Foley) (Journal Tribune, 4/13/2018, p. A5) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/Journal Tribune 180413B.pdf)

Tax deal must benefit middle class, small businesses (Sara Gideon) (Bangor Daily News, 4/16/2018, p. A5) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/BDN 180416A.pdf)

To conform or not to conform? (Lisa Keim) (Rumford Falls Times, 4/18/2018, p. None) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/Clip18206.PDF)

Big hassle on tax day 2019 (Paul LePage) (Bridgton News, 4/26/2018, p. B4) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/Clip18190.PDF)

The House is holding tax conformity hostage (Dana Dow) (Lincoln County News, 8/16/2018, p. 6) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/Lincoln County News 180816B.pdf)

Legislature passes LePage's package of reforms to Maine's child protection system (Scott Thistle) (Portland Press Herald, 8/31/2018, p. A1, A5) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/PPH 180831A.pdf)

Legislature nears the end of its tumultuous session – which was supposed to conclude in April (Scott Thistle) (Portland Press Herald, 9/1/2018, p. A1, A5) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/PPH 180901A.pdf)

New tax law to benefit low-income Mainers, avoid complications for companies (J. Craig Anderson) (Portland Press Herald, 9/12/2018, p. A1, A8) • (Available on request—please include the following citation: 128/LD16xx/nc128-LD-1655/PPH 180912B.pdf)

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