

Shaded LDs have been voted on by the Committee

12/06/17

TAXATION COMMITTEE

jsj 12/6/2017 4:07 PM

2nd REG SESSION

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY18	FY19
1655	2770			DOW	An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes	This bill updates references to the United States Internal Revenue Code of 1986 24 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal 25 Revenue Code of 1986 as amended through December 31, 2017 for tax years beginning 26 on or after January 1, 2017 and for any prior tax years as specifically provided by the 27 United States Internal Revenue Code of 1986, as amended. This bill primarily affects the 28 State's income tax laws.			
1660	2769			HILLIARD	Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	This resolve authorizes the State Tax Assessor to convey the interest of the State in 34 several parcels of real estate in the Unorganized Territory.			
1669	2459			FECTEAU	An Act Regarding Levies Placed on Accounts at Financial Institutions for Unpaid State Income Taxes	This bill requires a financial institution, in a case in which a delinquent taxpayer's accounts have been levied for unpaid state income taxes to satisfy the levy first from accounts held solely by the delinquent taxpayer, next from accounts held jointly by the delinquent taxpayer and the delinquent taxpayer's spouse and last from accounts held jointly by the delinquent taxpayer and a 3 rd party.			

¹ . Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.