

125th MAINE LEGISLATURE

SECOND REGULAR SESSION-2012

Legislative Document

No. 1748

H.P. 1289

House of Representatives, January 9, 2012

An Act To Conform the Maine Tax Laws for 2011 to the United States Internal Revenue Code

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

Heath & Print

HEATHER J.R. PRIEST Clerk

Presented by Representative KNIGHT of Livermore Falls.

- 1 **Emergency preamble. Whereas,** acts and resolves of the Legislature do not 2 become effective until 90 days after adjournment unless enacted as emergencies; and
- 3 **Whereas,** state tax law needs to be updated to conform to federal law before the 4 90-day period expires to avoid delay in the processing of income tax returns for 2011; 5 and
- 6 **Whereas,** legislative action is immediately necessary to ensure continued and 7 efficient administration of the state income tax and certain other state taxes; and

8 **Whereas,** in the judgment of the Legislature, these facts create an emergency within 9 the meaning of the Constitution of Maine and require the following legislation as 10 immediately necessary for the preservation of the public peace, health and safety; now, 11 therefore,

- 12 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 2011, c. 1, Pt. P, §1 and
 affected by §2, is further amended to read:
- 15 1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and
 amendments to that Code as of December 31, 2010 2011.
- Sec. 2. Application. This Act applies to tax years beginning on or after January 1,
 2011 and to any prior tax years as specifically provided by the United States Internal
 Revenue Code of 1986 and amendments to that Code as of December 31, 2011.
- 20 **Emergency clause.** In view of the emergency cited in the preamble, this 21 legislation takes effect when approved.
- 22

SUMMARY

This bill updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 so that they refer to the United States Internal Revenue Code of 1986 as amended through December 31, 2011 for tax years beginning on or after January 1, 2011 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. The bill primarily affects the State's income tax laws.