

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Make Administrative Changes to Tax Laws To Maintain a Balanced Budget

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

Sec. 1. Legislative findings. The Legislature acknowledges that Public Law 2009, chapter 382, An Act To Implement Tax Relief and Tax Reform, is suspended due to the petition of the electors for a referendum to be held June 8, 2010 on the law pursuant to the Constitution of Maine, Article IV, Part Third, Section 17. The Legislature finds that certain dates specified in the suspended law for the implementation of changes in the State's tax laws have now passed and the application dates for the law, if ratified by the voters, would be inconsistent with the intent of the legislation. The Legislature also finds that, because of the suspension of the law, if the law is implemented without adjustments to its implementation dates, the law would result in an unintended budget shortfall of approximately \$50,000,000. The Legislature finds that it is essential for the proper administration of the tax laws that the dates specified in the suspended law be updated.

Sec. 2. Extension of dates. In order to ensure the proper administration of the tax laws, this Act extends for one year the implementation dates specified in Public Law 2009, chapter 382 in order to allow for proper planning by taxpayers and to maintain a balanced state budget.

Sec. 3. Contingent effective date. This Act takes effect only if Public Law 2009, chapter 382 is not rejected by a majority of the electors voting on that measure pursuant to the Constitution of Maine, Article IV, Part Third, Section 17.

Sec. 4. Maine Revised Statutes; revision clause. Wherever in the Maine Revised Statutes a date appears that is amended or enacted by Public Law 2009, chapter 382, that date is amended to read or mean, as appropriate, one year following the specified year, and the Revisor of Statutes shall implement this revision when updating, publishing or republishing the statutes.

SUMMARY

Public Law 2009, chapter 382 is suspended pursuant to a people's veto. A referendum is scheduled to be held June 8, 2010. Because certain dates contained in the law have passed, in order to ensure the proper administration of the laws if the people's veto fails, this bill provides that the implementation dates specified in Public Law 2009, chapter 382 be extended for one year.