

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

Amend the bill by inserting after section 22 the following:

‘Sec. 23. 36 MRSA §1752, sub-§8-C is enacted to read:

8-C. Pet. "Pet" has the same meaning as under Title 7, section 3907, subsection 22-B.’

Amend the bill by inserting after section 68 the following:

‘Sec. 69. 36 MRSA §5142, sub-§1, as amended by PL 2005, c. 12, Pt. LLLL, §1, is further amended to read:

1. General. A tax is imposed for each taxable year on the Maine adjusted gross income of every nonresident individual. The amount of the tax equals the tax computed under section 5111 and chapter 805, as if the nonresident were a resident, multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the nonresident's entire federal adjusted gross income, as modified by section 5122. The Maine adjusted gross income of a nonresident individual derived from or connected with sources in this State is the sum of the following:

A. The net amount of items of income, gain, loss, and deduction entering into the nonresident individual's federal adjusted gross income that are derived from or connected with sources in this State including (i) the individual's distributive share of partnership or limited liability company income and deductions determined under section 5192, (ii) the individual's share of estate or trust income and deductions determined under section 5176, and (iii) the individual's pro rata share of the income of an S corporation derived from or connected with sources in this State; and

B. The portion of the modifications described in section 5122, subsections 1 and 2 that relates to income derived from or connected with sources in this State, including any modifications attributable to the nonresident individual as a partner of a partnership, shareholder of an S corporation, member of a limited liability company or beneficiary of an estate or trust.

Amend the bill by inserting after section 81 the following:

‘Sec. 82. Application. That section of this Act that amends the Maine Revised Statutes, Title 36, section 5142, subsection 1 applies to tax years beginning on or after January 1, 2010.’

Amend the bill by inserting after section 82 the following:

‘Sec. 83. Contingent effective date. That section of this Act that enacts the Maine Revised Statutes, Title 36, section 1752, subsection 8-C takes effect only if Title 36 is amended in the First Regular Session of the 124th Legislature to enact a sales tax on pet grooming or pet boarding services.’

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment provides that the definition of "pet" for sales tax purposes has the same meaning as under the animal welfare laws and excludes equines. This amendment also clarifies the application of the Maine income tax to nonresidents.