

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 in section 1 in subsection 1-A in the last line (page 1, line 15 in L.D.) by striking out the following: "~~February 17~~December 31, 2009" and inserting the following: '~~February 17, 2009~~March 2, 2010'

SUMMARY

This amendment changes references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986 as amended through March 2, 2010, instead of December 31, 2009, for tax years beginning on or after January 1, 2009 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. This date takes into account federal laws enacted in the period from January 1, 2010 to March 2, 2010, including the federal Act To Accelerate the Income Tax Benefits for Charitable Cash Contributions for the Relief of Victims of the Earthquake in Haiti, Public Law 111126, which was enacted January 22, 2010, and the federal Temporary Extension Act of 2010, Public Law 111144, which was enacted March 2, 2010.