

Date:

(Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
131ST LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 181, L.D. 283, “An Act to Make Technical Changes to the Maine Tax Laws”

Amend the bill in Part B by inserting after section 14 the following:

**'Sec. B-15. 36 MRSA §5228, sub-§1, ¶B-1** is enacted to read:

B-1. "Farmer or person who fishes commercially" means an individual who meets the criteria of Section 6654(i)(2) of the Code.

**Sec. B-16. 36 MRSA §5228, sub-§4**, as amended by PL 2001, c. 583, §18, is further amended to read:

**4. Due dates for estimated tax installments.** For individuals, trusts and estates, an installment payment is due the 15th day of the 4th, 6th, 9th and 13th month following the beginning of ~~their fiscal~~ the individual's, trust's or estate's taxable year, except that in the case of farmers and ~~fishermen~~ persons who fish commercially, a single installment payment is due on ~~January~~ the 15th day of the 13th month following the beginning of the individual's, trust's or estate's taxable year. For corporations and financial institutions, an installment payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the beginning of ~~their fiscal~~ the corporation's or financial institution's taxable year.

**Sec. B-17. 36 MRSA §5228, sub-§5, ¶B**, as amended by PL 1991, c. 9, Pt. DD, §2 and affected by §4, is further amended to read:

B. The taxpayer is a farmer or ~~fisherman~~ a person who fishes commercially in which case a single installment is required; or

**Sec. B-18. 36 MRSA §5228, sub-§10**, as enacted by PL 1985, c. 691, §§35 and 48, is amended to read:

**10. Farmer or fisherman person who fishes commercially; underpayment.** If an individual is a farmer or ~~fisherman~~ a person who fishes commercially for any taxable year, then ~~no~~ a penalty may not be imposed with respect to any underpayment of the required installment of estimated tax, if on or before ~~March 1st~~ the first day of the 3rd month

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1 following the close of the individual's taxable year, that individual files a return for the  
2 taxable year and pays in full ~~his~~ the tax liability for the taxable year of the return.'

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

5 **SUMMARY**

6 This amendment does the following.

7 1. It updates gender-specific language.

8 2. It clarifies that the due dates applicable to income tax estimated tax installment  
9 payments required to be made by individuals, trusts, estates, corporations and financial  
10 institutions are based on a taxpayer's taxable year.