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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
130TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1423, L.D. 1917, “An Act To Amend the Tax Laws of the State”

Amend the bill in Part A in section 1 in §2519 in the first indented paragraph in the 8th line (page 1, line 13 in L.D.) by striking out the first occurrence of the following: "by" and inserting the following: 'by in'

Amend the bill in Part A in section 1 in §2519 in the first indented paragraph in the 8th line (page 1, line 13 in L.D.) by striking out the 2nd occurrence of the following: "by" and inserting the following: 'by in'

Amend the bill in Part A in section 2 in subsection 2 in the 5th line (page 1, line 25 in L.D.) by inserting after the following: "incorporated." the following: 'For purposes of this section, an insurance company incorporated in another country is deemed to be incorporated in the state, district or possession of the United States where it has elected to make its deposit and establish its principal agency in the United States.'

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

**SUMMARY**

This amendment makes technical corrections to the treatment of insurance companies incorporated in another country and maintains the current law treatment of deeming those insurance companies to be incorporated in the United States in certain circumstances.

**FISCAL NOTE REQUIRED**  
(See attached)

**COMMITTEE AMENDMENT**