



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Kristen Cloutier

33 Charles St.
Lewiston, ME 04240
Phone: (207) 807-1637
Kristen.Cloutier@legislature.maine.gov

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Testimony of Rep. Kristen Cloutier presenting

LD 48 An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

Before the Joint Standing Committee on Taxation

Good afternoon Senator Grohoski and colleagues on the Taxation Committee. As you know, my name is Kristen Cloutier, and I represent House District 94, which includes part of my hometown of Lewiston. I am pleased to sponsor **LD 48 An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes** on behalf of the Department of Administrative and Financial Services and Maine Revenue Services.

LD 48 updates 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 December 31, 2024, for tax years beginning on or after January 1, 2024 and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, as amended.

Thank you for your consideration. I will now defer to the department who can present the bill in more detail and answer any questions you may have.