

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES

106TH LEGISLATURE

COMMITTEE AMENDMENT" A " to H.P. 655, L.D. 609, Bill, "AN ACT
Providing for a Change in Standard Deductions in Income Tax Law."

Amend said bill by striking out in section 1 in lines 2 and
3 after the amending clause (same in L.D.) the underlined words
"or of a resident husband and wife who file a joint return"

Further amend said bill by striking out in section 2 in lines
2 and 3 after the amending clause (same in L.D.) the underlined
words "or husband and wife who file a joint return"

Further amend said bill by inserting after section 3, the
following:

'Sec. 4. R.S., T. 36, §5220, sub-§ 2, ¶¶ A and B, amended.

Paragraphs A and B of subsection 2 of section 5220 of Title 36
of the Revised Statutes, as enacted by section F of chapter 154 of
the private and special laws of 1969, are amended to read as follows:

A. Who has adjusted gross income as modified by this part
from sources in this State of more than ~~\$1,000~~ \$2,300 if
single and ~~\$2,000~~ \$3,300 if married and filing a joint return,
or

B. Who having attained the age of 65 before the close of
his taxable year has adjusted gross income as modified by
this part from sources within this State of more than ~~\$2,000~~
\$3,300 if single and more than ~~\$3,000~~ \$4,300 if married and
filing a joint return and his spouse has not yet attained
the age of 65 and more than ~~\$4,000~~ \$5,300 if both have

(Filing No. H-85)

attained the age of 65 before the close of the taxable year.'

Further amend said bill by renumbering section 4 to be section 5.

Statement of Fact

The purpose of the Committee Amendment is to insure that the standard deduction for state income tax purposes is consistent in all respects with the standard deduction for federal income tax purposes; and to relieve from the necessity of filing state income tax returns both residents and nonresidents who would clearly have no state income tax liability.

Reported by the Committee on Taxation.

Reproduced and distributed under the direction of the Clerk of the House.

3/13/73

(Filing No. H-85)