

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1127

H. P. 916

House of Representatives, March 9, 1979

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.  
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. P. Jacques of Waterville.

Cosponsor: Mr. Conary of Oakland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

**AN ACT to Provide a State Income Tax Deduction for the Cost of Removing  
Architectural and Transportation Barriers to the Handicapped.**

Be it enacted by the People of the State of Maine, as follows:

**Sec. 1. 36 MRSA § 5125, sub-§ 1, ¶¶ A and B**, as enacted by P&SL 1969, c. 154, § F, are amended to read:

**A.** Reduced by any amount thereof representing (i) income taxes imposed by this State or any other taxing jurisdiction and (ii) interest or expenses incurred in the production of income exempt from tax under this Part; ~~and~~

**B.** Increased by the amount of interest or expense incurred in the production of income taxable under this Part but exempt from federal income tax (and which has not been deducted in determining federal adjusted gross income; ~~and~~

**Sec. 2. 36 MRSA § 5125, sub-§ 1, ¶ C** is enacted to read:

**C.** Increased by the individual's qualified expenditures, not to exceed \$25,000, during the taxable year for the purpose of modifying his primary residence or a motor vehicle owned by him to increase its accessibility to persons with a physical handicap as defined in Title 25, section 2701, subsection 3. To qualify, expenditures shall not be deductible or depreciable under the Internal Revenue

**Code and shall be certified by the Bureau of Rehabilitation to be specifically attributable to the elimination or adaptation of architectural or transportation barriers to the handicapped, but not incurred in connection with original construction or comprehensive renovation of a residence and where applicable to conform to the standards of construction provided in Title 25, section 2701.**

**Sec. 3. Effective date.** This Act shall become effective for tax years beginning on or after January 1, 1979.

#### STATEMENT OF FACT

This bill is intended to provide an itemized deduction for state income tax purposes to those individuals who make modifications to their primary residences or nonbusiness transportation vehicles in order to accommodate handicapped persons.