

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1363

H.P. 886

House of Representatives, April 1, 2025

An Act to Exempt Resident Minors' Income from Income Tax

Received by the Clerk of the House on March 28, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script, reading "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative HYMES of Waldo.
Cosponsored by Senator STEWART of Aroostook and
Representatives: BOYER of Poland, CHAPMAN of Auburn, PLUECKER of Warren, SMITH
of Palermo, TERRY of Gorham.

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

Sec. 1. 36 MRSA §5111, first ¶, as amended by PL 1999, c. 731, Pt. T, §1, is further amended to read:

A tax is imposed for each taxable year beginning on or after January 1, 2000, on the Maine taxable income of every resident individual of this State who is 18 years of age or older. The amount of the tax is determined as provided in this section.

Sec. 2. 36 MRSA §5121, as amended by PL 2019, c. 379, Pt. C, §2, is further amended to read:

§5121. Maine taxable income

The Maine taxable income of a resident individual 18 years of age or older is equal to the individual's federal adjusted gross income with the modifications and less the deductions and personal exemptions provided in this chapter. The income of a resident individual under 18 years of age is not taxable, either to the individual or, if that individual can be claimed as a dependent of another taxpayer, to that taxpayer.

Sec. 3. 36 MRSA §5122, sub-§2, ¶AAA is enacted to read:

AAA. For income tax years beginning on or after January 1, 2026, to the extent included in federal adjusted gross income and not otherwise removed from Maine taxable income, an amount equal to the income earned by a dependent of the taxpayer if that dependent is under 18 years of age.

SUMMARY

This bill exempts from Maine income tax income earned by an individual who is under 18 years of age. The exemption also applies to income earned by a dependent of a taxpayer, if that dependent is under 18 years of age.