

# MAINE STATE LEGISLATURE

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L.D. 1735

Date. 6/4/25

(Filing No. S-263)

## TAXATION

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### STATE OF MAINE

### SENATE

### 132ND LEGISLATURE

### FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 681, L.D. 1735, "An Act to Provide an Income Tax Deduction for Certain Contributions to a Qualified Achieving a Better Life Experience Program Account"

Amend the bill in section 1 in paragraph AAA in the last line (page 1, line 9 in L.D.) by inserting after the following: "households," the following: "The deduction is limited to the amount of the contribution that has not previously been deducted from the eligible individual's federal adjusted gross income."

Amend the bill by inserting after section 1 the following:

'Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs.

GENERAL FUND	2025-26	2026-27
All Other	\$12,844	\$0
GENERAL FUND TOTAL	\$12,844	\$0

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

# COMMITTEE AMENDMENT

ROS

COMMITTEE AMENDMENT "A" to S.P. 681, L.D. 1735 (S.263)

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**SUMMARY**

This amendment limits the amount of the deduction for contributions to the amount in excess of contributions that were previously deducted from the individual's federal adjusted gross income. The amendment also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

(See attached)

**132nd MAINE LEGISLATURE****LD 1735****LR 970(02)****An Act to Provide an Income Tax Deduction for Certain Contributions to a Qualified Achieving a Better Life Experience Program Account****Fiscal Note for Bill as Amended by Committee Amendment "A(5-263)"****Committee: Taxation****Fiscal Note Required: Yes**

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**Fiscal Note**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	\$17,594	\$4,750	\$4,750	\$4,750
<b>Appropriations/Allocations</b>				
General Fund	\$12,844	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$4,750)	(\$4,750)	(\$4,750)	(\$4,750)
Other Special Revenue Funds	(\$250)	(\$250)	(\$250)	(\$250)

**Fiscal Detail and Notes**

This bill includes an ongoing revenue decrease to the General Fund of \$4,750 by aligning the tax deductibility of contributions to a qualified ABLE program account with those made to a qualified tuition program established under Section 529 of the United States Internal Revenue Code by allowing up to \$1,000 in contributions to be tax deductible to the extent included in federal adjusted gross income. The bill also includes an ongoing revenue decrease to the Local Government Fund of \$250.

Additionally, the bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$12,844 in fiscal year 2025-26 to fund computer programming costs associated with the provisions of this bill.