

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

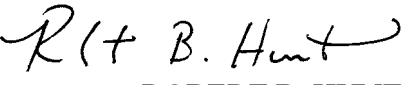
No. 1899

H.P. 1270

House of Representatives, May 5, 2025

An Act to Eliminate Taxation on Health Care Spending

Received by the Clerk of the House on May 1, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.


ROBERT B. HUNT
Clerk

Presented by Representative LIBBY of Auburn.

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

Sec. 1. 36 MRSA §5122, sub-§2, ¶AAA is enacted to read:

AAA. For tax years beginning on or after January 1, 2026, medical and dental expenses paid by the taxpayer or the taxpayer's spouse or dependents during the taxable year to the extent these medical and dental expenses were not compensated by insurance or deducted when determining the taxpayer's federal adjusted gross income. A medical or dental expense eligible for deduction under the Code, regardless of the threshold, is eligible for the deduction allowed by this paragraph.

SUMMARY

This bill provides a deduction for income tax purposes of medical and dental expenses paid by a taxpayer or the taxpayer's spouse or dependent. The deduction is for medical and dental expenses that are allowed under the United States Internal Revenue Code of 1986, even if the expenses do not meet the threshold for deduction under the Code, that were not compensated by insurance or were not deducted from the taxpayer's federal adjusted gross income.