

# MAINE STATE LEGISLATURE

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L.D. 2212

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Date: 4/8/26

(Filing No. H-1020)

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**STATE OF MAINE**

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**HOUSE OF REPRESENTATIVES**

6

**132ND LEGISLATURE**

7

**SECOND REGULAR SESSION**

8

HOUSE AMENDMENT "N" to COMMITTEE AMENDMENT "A" to H.P. 1491,  
9 L.D. 2212, "An Act Making Supplemental Appropriations and Allocations from the  
10 General Fund and Other Funds for the Expenditures of State Government and Changing  
11 Certain Provisions of the Law Necessary to the Proper Operations of State Government for  
12 the Fiscal Years Ending June 30, 2026 and June 30, 2027"

13

Amend the amendment by inserting after Part HHHH the following:

14

**'PART III**

15

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

16

BBB. For tax years beginning on or after January 1, 2026 and before January 1, 2029,  
17 an amount equal to the federal deduction claimed by the taxpayer under the Code,  
18 Section 151(d)(5)(C) as a qualified individual. As used in this paragraph, "qualified  
19 individual" has the same meaning as in the Code, Section 151(d)(5)(C)(ii).'

20

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

22

**SUMMARY**

23

This amendment conforms with the so-called federal One Big Beautiful Bill to exempt  
24 from Maine individual income tax income up to \$6,000 earned by a taxpayer who has  
25 attained 65 years of age by the end of the tax year. The federal deduction phases out based  
26 on income and is only for tax years 2026, 2027 and 2028.

27

SPONSORED BY: Billy Bob Far

28

(Representative FAULKINGHAM, B.)

29

**TOWN: Winter Harbor**

**FISCAL NOTE REQUIRED**  
**(See attached)**

**HOUSE AMENDMENT**



# 132nd MAINE LEGISLATURE

LD 2212

LR 3049(30)

**An Act Making Supplemental Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of State Government and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2026 and June 30, 2027**

**Fiscal Note for House Amendment "N" to Committee Amendment "A" (H-1020)**

**Sponsor: Rep. Faulkingham of Winter Harbor**

**Fiscal Note Required: Yes**

## Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$40,044,875	\$30,808,025	\$29,022,500
<b>Revenue</b>				
General Fund	\$0	(\$40,044,875)	(\$30,808,025)	(\$29,022,500)
Other Special Revenue Funds	\$0	(\$2,107,625)	(\$1,621,475)	(\$1,527,500)

### Fiscal Detail and Notes

This amendment reduces General Fund revenue as a result of conforming on a temporary exemption of up to \$6,000 for taxpayers 65 and older. A balanced budget is not maintained.