

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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**Legislative Document**

**No. 125**

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H. P. 85

House of Representatives, January 7, 1971

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Finemore of Bridgewater.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT Repealing the Provision that Maine Military Servicemen are  
Subject to the Income Tax Law.**

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

**R. S., T. 36, § 5114, additional.** Title 36 of the Revised Statutes is amended by adding a new section 5114 to read as follows:

**§ 5114. Residents in military service**

**Residents of Maine in the Armed Forces of the United States shall not be subject to the Maine Income Tax Law.**

STATEMENT OF FACT

The purpose of this bill is to exempt from the Income Tax Law those residents of Maine who are in the Armed Forces of the United States.