

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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**Legislative Document**

**No. 598**

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H. P. 470

House of Representatives, February 4, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Mills of Eastport.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT** Relating to Taxation under Maine Income Tax Law of Pension  
Payments Granted by Other States.

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

**Sec. 1. R. S., T. 36, § 5122, sub-§ 2-A, additional.** Section 5122 of Title 36 of the Revised Statutes, as enacted by section 1 of section F of chapter 154 of the private and special laws of 1969, is amended by adding a new subsection 2-A to read as follows:

**2-A. Pension adjustment.** There shall be subtracted from federal adjusted gross income pension payments granted by any state, political subdivision or authority thereof to the extent includible in gross income for federal income tax purposes but exempt from income taxation by the laws of the state under which said pension is granted.

**Sec. 2. Effective date.** This Act shall become effective on January 1, 1972.

FISCAL NOTE

The estimated annual loss of revenue is \$10,000 for a full year.

STATEMENT OF FACT

The intent of this provision is to exclude from the Maine Income Tax Law pension payments granted by another state, its political subdivisions or authorities when the pension payments are not subject to tax by the laws of the state under which the pension was granted.