

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 1230**

H. P. 1014

House of Representatives, March 23, 1977

On motion of Mr. Carey of Waterville, referred to Committee on Taxation.  
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Laffin of Westbrook.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Establish an Income Tax Exemption for National Guard  
Members and Certain Members of the Military.**

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

36 MRSA § 5126, as enacted by P & SL 1969, c. 154, § F, is repealed and the following enacted in its place:

**§ 5126. Personal exemptions**

**A resident individual shall be allowed an exemption of \$1,000 for each exemption to which he is entitled for the taxable year for federal income tax purposes.**

The following exemptions shall be allowed as deductions in computing Maine taxable net income:

1. **National Guard.** An exemption of up to \$1,000 of income earned in the Maine National Guard.

2. **Military personnel.** An exemption of up to \$5,000 of income earned by active and retired military personnel as a result of military service.

**STATEMENT OF FACT**

The purpose of this bill is to provide recognition to Maine citizens for their contributions to our national security.