

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 30

H. P. 26

In Senate, December 4, 1980

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

EDWIN H. PERT, Clerk

Presented by Mr. E. Paradis of Old Town.

Cosponsors: Mr. Gillis of Calais, Mr. Kiesman of Fryeburg.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Provide a State Income Tax Exemption of up to \$3,600 for Persons Receiving Military Survivors Benefits.

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

36 MRSA § 5131 is enacted to read:

§ 5131. **Exemption for survivor benefits under federal military retirement programs**

The first \$3,600 per year received by a resident individual as survivor benefits under any federal military retirement program, shall be exempt from taxation under this Part. All such income in excess of \$3,600 per year shall be reported as taxable income.

STATEMENT OF FACT

The purpose of this bill is to provide a state income tax exemption of up to \$3,600 per year for persons receiving annuity income under the federal armed forces survivor benefit program.