

# MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 1990

6  
7 H.P. 1515 House of Representatives, January 24, 1984

8 Approved for introduction by the Legislative Council pursuant to Joint  
9 Rule 26.

10 Reference to the Committee on Taxation is suggested and ordered  
printed.

EDWIN H. PERT, Clerk

Presented by Representative Smith of Island Falls.

11 Cosponsors: Representative Paradis of Augusta, Senator Wood of York  
and Representative Kilcoyne of Gardiner.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FOUR  
16

17 AN ACT to Create a Maine State Income Tax  
18 Exemption for Taxpayers with Special Needs  
19 Dependents.  
20

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

23 36 MRSA §5126-A is enacted to read:

24 §5126-A. Additional exemptions; mentally or physi-  
25 cally handicapped dependent

26 There shall be allowed, in addition to the exemp-  
27 tion allowed under section 5126, a tax exemption of  
28 \$1,000 for any resident of Maine filing a state in-  
29 come tax return who has a dependent who is mentally  
30 or physically handicapped, as defined in Title 5,  
31 section 4553, subsection 7-A. Any resident having 2  
32 or more such dependents shall be allowed an exemption  
33 for each dependent.

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STATEMENT OF FACT

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This bill allows an additional \$1,000 exemption from the state income tax to residents with physically or mentally handicapped dependents.

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