

# MAINE STATE LEGISLATURE

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L.D. 2257

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(Filing No. H- 659)

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
111TH LEGISLATURE  
SECOND REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 1708,  
L.D. 2257, Bill, "AN ACT to Exclude Social Security  
Benefits from Taxation."

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Amend the bill in that part designated "§5122."  
by striking out all of paragraph C (page 2, lines 14  
to 16 in L.D.) and inserting in its place the follow-  
ing:

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'C. Social security benefits and tier 1 railroad  
retirement benefits paid by the United States, to  
the extent included in federal adjusted gross in-  
come.'

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FISCAL NOTE

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The bill does not result in any loss of revenue  
to the General Fund because these benefits will not  
be subject to state income tax under current law.

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STATEMENT OF FACT

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This amendment permits federal railroad retire-  
ment benefits, which will be taxed federally under  
changes in federal law occurring in 1983, to be eli-  
gible for the same exclusion from state income taxa-  
tion as social security benefits.

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Reported by the Committee on Taxation  
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