

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document NO. 578

H.P. 432 House of Representatives, February 27, 1987  
Reference to the Committee on Taxation suggested and  
ordered printed.

EDWIN H. PERT, Clerk  
Presented by Representative VOSE of Eastport.  
Cosponsored by Senator ERWIN of Oxford.

STATE OF MAINE

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

1 AN ACT to Provide an Income Tax Exclusion for  
2 Income Earned from Service in the  
3 Maine National Guard.  
4

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

7 Sec. 1. 36 MRSA §5122, sub-§2, ¶C, as repealed  
8 and replaced by PL 1985, c. 506, Pt. A, §78, is  
9 amended to read:

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

14 Sec. 2. 36 MRSA §5122, sub-§2, ¶D, as enacted by  
15 PL 1985, c. 506, Pt. A, §78, is amended to read:

1 D. For each of the taxable years ending in 1985  
2 through 1987, 1/3 of the amount by which federal  
3 adjusted gross income was increased for the tax-  
4 able year ending in 1984 under subsection 1, par-  
5 agraph F-; and

6 Sec. 3. 36 MRSA §5122, sub-§2, ¶E is enacted to  
7 read:

8 E. An amount up to \$3,000 of income derived from  
9 active service in or retirement compensation from  
10 the Maine National Guard.

11 STATEMENT OF FACT

12 This bill excludes, from income tax, the first  
13 \$3,000 of income from active service in or retirement  
14 compensation from the Maine National Guard.

15 0335021187