

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 800

H.P. 589 House of Representatives, March 17, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative DELLERT of Gardiner.

Cosponsored by Representatives LOOK of Jonesboro, STROUT
of Windham, and Senator DOW of Kennebec.

STATE OF MAINE

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

1 AN ACT to Increase the Income Tax Exemption
2 for Taxpayers Who Support Elderly
3 Relatives.
4

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

7 36 MRS A §5126-A is enacted to read:

8 §5126-A. Exemption for caring for the elderly

9 A resident individual shall be allowed an exemp-
10 tion of \$3,000 for each exemption to which he is en-
11 titled for the taxable year for federal income tax
12 purposes under the United States Code, Section 151.
13 In addition, to qualify for the exemption, the indi-
14 vidual must:

1 1. Own or lease property. Own or lease property
2 in this State;

3 2. Provide care; elderly person. Provide care
4 for an infirm citizen who is:

5 A. At least 70 years of age; or

6 B. An individual with a probable diagnosis of
7 Alzheimer's disease or related dementia;

8 3. Proof of residence. Have proof that the el-
9 derly individual has resided with the taxpayer for
10 more than 6 months; and

11 4. Income. Have an adjusted gross income not to
12 exceed \$25,000 in case of a single return and \$35,000
13 in case of a joint return.

14 STATEMENT OF FACT

15 Families are usually the key factor in preventing
16 admissions to institutions. The National Council of
17 State Legislators Task Force on Long-term Care for
18 the Elderly said that families still provide more
19 care than institutions and at great cost to them-
20 selves. The tax exemption saves state money by
21 postponing admissions to institutions and reducing
22 overall demand on Medicaid assistance.

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