

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 991

S.P. 336

In Senate, March 31, 1987

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN, Secretary of the Senate
Presented by Senator TUTTLE of York.
Cosponsored by Representative DUFFY of Bangor.

STATE OF MAINE

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

AN ACT to Exempt Income of National Guard
Members from the State Income Tax.

1
2
3

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

6 Sec. 1. 36 MRSA §5122, sub-§2, ¶C, as repealed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

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

13 Sec. 2. 36 MRSA §5122, sub-§2, ¶D, as enacted by
14 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. Income directly derived from service in the
9 National Guard.

10 STATEMENT OF FACT

11 The purpose of this bill is to exempt from state
12 income tax the income earned from service in the Na-
13 tional Guard.

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