

MAINE STATE LEGISLATURE

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L.D. 161

(Filing No. S-394)

**STATE OF MAINE
SENATE
114TH LEGISLATURE
FIRST REGULAR SESSION**

SENATE AMENDMENT " A " to COMMITTEE AMENDMENT "A" to H.P. 124, L.D. 161, Bill, "An Act to Amend the Maine Income Tax Laws"

Amend the amendment by striking out all of section 3 and inserting in its place the following:

'Sec. 3. 36 MRSA §5126, as repealed and replaced by PL 1987, c. 772, §37 and c. 819, §8, is repealed and the following enacted in its place:

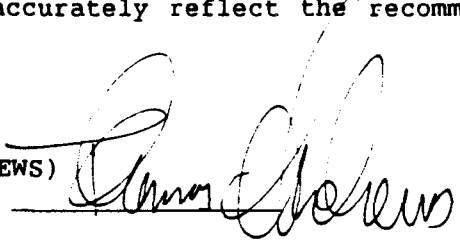
§5126. Personal exemptions

A resident individual shall be allowed \$2,000 for each exemption to which the individual is entitled for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. No additional exemption may be allowed for taxpayers over 65 years of age or blind. The nominal dollar amount of this section shall be subject to annual adjustment under section 5403.'

STATEMENT OF FACT

This amendment clarifies the provision on personal exemptions to accurately reflect the recommendations of the Peat Marwick study.

(Senator ANDREWS)
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COUNTY: Cumberland

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