

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)



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 403

H.P. 291

House of Representatives, February 23, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads 'Ed Pert'.

EDWIN H. PERT, Clerk

Presented by Representative KILKELLY of Wiscasset.

Cosponsored by Representative BREWER of Boothbay Harbor, Representative DORE of Auburn and Senator ANDREWS of Cumberland.

STATE OF MAINE

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

An Act to Ensure Medicare Affordability.



1 **Be it enacted by the People of the State of Maine as follows:**

3 **36 MRSA §5219-C** is enacted to read:

5 **§5219-C. Medicare catastrophic coverage credit**

7 For a taxable year, beginning in 1989, a taxpayer who is
9 assessed a surcharge under the federal Medicare Catastrophic
11 Coverage Act of 1988 shall be allowed a credit against the tax
13 otherwise due under this Part equal to the amount of the
15 surcharge. The following individuals are eligible for the tax
17 credit under this section:

19 1. Separate returns. Single individuals and married
21 persons filing separate returns whose adjusted gross income is
23 equal to or less than \$25,000;

25 2. Head of household. Unmarried individuals or legally
27 separated individuals who qualify as heads of households whose
29 adjusted gross income is equal to or less than \$27,500; or

31 3. Joint return. Individuals filing a married joint return
33 or surviving spouses whose combined adjusted gross income is
 equal to or less than \$30,000.

STATEMENT OF FACT

 This bill provides a tax credit to those taxpayers who are
assessed a surcharge under the federal Medicare Catastrophic
Coverage Act of 1988.