

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

## SECOND REGULAR SESSION - 1990

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Legislative Document

No. 1909

H.P. 1378

House of Representatives, December 12, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Clerk of the House on December 12, 1989. Referred to the Committee on Taxation and 1600 ordered printed pursuant to Joint Rule 14.

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

EDWIN H. PERT, Clerk

Presented by Representative MICHAUD of East Millinocket.

Cosponsored by President PRAY of Penobscot and Representative HOGLUND of Portland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY

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**An Act to Exempt Sickness Benefits from Income Taxation.**

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

2  
4 Sec. 1. 36 MRSA §5122, sub-§2, ¶E, as amended by PL 1989, c.  
508, §17 and c. 556, Pt. B, §9, is repealed and the following  
enacted in its place:

6  
8 E. Pick-up contributions paid to the taxpayer by the Maine  
State Retirement System that have been previously taxed  
under this Part;

10  
12 Sec. 2. 36 MRSA §5122, sub-§2, ¶F, as enacted by PL 1989, c.  
508, §18 and c. 556, Pt. B, §10, is repealed and the following  
enacted in its place:

14  
16 F. An amount equal to income taxes imposed by this State or  
any other taxing jurisdiction on the taxpayer which are  
included in the taxpayer's federal adjusted gross income;

18  
20 Sec. 3. 36 MRSA §5122, sub-§2, ¶¶G and H are enacted to read:

22 G. For income tax years commencing on or after January 1,  
1989, an amount equal to the total premiums spent for  
insurance policies for long-term care which have been  
certified by the Superintendent of Insurance as complying  
with Title 24-A, chapter 68; and

26  
28 H. An amount equal to the total sickness or disability  
benefits provided by an employer to the taxpayer.

30  
32 **STATEMENT OF FACT**

34 This bill exempts sickness or disability benefits provided  
36 by an employer from income taxation by enacting the Maine Revised  
Statutes, Title 36, section 5122, subsection 2, paragraph H. The  
bill also corrects technical conflicts within that subsection.