MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 525

S.P. 160

In Senate, February 17, 1993

An Act to Amend the Circuit Breaker Program.

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator LUTHER of Oxford.
Cosponsored by Representative KUTASI of Bridgton and
Senators: BEGLEY of Lincoln, VOSE of Washington, Representatives: COFFMAN of Old
Town, ERWIN of Rumford, VIGUE of Winslow.

Вe	iŧ	enacted	by	the	Peop	ple	of	the	State	of	Maine	as	follows:

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Sec. 1. 36 MRSA §6201, sub-§9, as amended by PL 1991, c. 149, is further amended to read:

6 Income. "Income" means the sum of Maine adjusted gross income determined in accordance with Part 8, the amount of capital gains excluded from adjusted gross income, the absolute value of the amount of trade or business loss, net operating loss carry-over, capital loss, rental loss, farm loss, partnership or 10 S Corporation loss included in adjusted gross income, alimony, inheritance, life insurance proceeds paid on death of insured, 12 nontaxable lawsuit rewards, such as slander, libel and pain and 14 suffering, excluding reimbursements such as medical and legal expenses associated with the case, support money, nontaxable strike benefits, the gross amount of any pension or annuity, 16 including railroad retirement benefits, all payments received 18 the federal Social Security Act, state unemployment insurance laws, veterans' disability pensions, nontaxable interest received from the Federal Government or any of its 20 instrumentalities, interest or dividends on obligations 22 securities of this State and its political subdivisions and authorities, workers' compensation and the gross amount of "loss 24 of time" insurance, cash public assistance and relief, but not including relief granted under this chapter. Income does not 26 include up to \$5,000 in life insurance proceeds or gifts from nongovernmental sources or surplus foods or other relief in kind 28 supplied by a governmental agency or any amount spent on prescription drugs used to treat chronic or life-threatening

Sec. 2. Application. This Act applies to the filing period beginning August 1, 1993.

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diseases.

STATEMENT OF FACT

This bill eliminates from the definition of income in the Maine Residents Property Tax Program any expenditure for prescription drugs used to treat chronic or life threatening diseases.