

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 139

H.P. 115

House of Representatives, January 14, 1997

An Act to Exempt Certain Taxpayers from Filing State Income Tax Returns.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative WINGLASS of Auburn.
Cosponsored by Representative POVICH of Ellsworth.

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

Sec. 1. 36 MRSA §5121, as amended by PL 1995, c. 281, §26, is further amended to read:

§5121. Taxable income

The taxable income of a resident individual of this State is equal to the individual's federal adjusted gross income as defined by federal law, with the modifications, and less the deductions and personal exemptions provided in this chapter. An individual whose Maine taxable income is determined to be \$2,000 or less and who is not required to file a federal income tax return is not required to file a state income tax return.

Sec. 2. **Application.** This Act applies to any taxable year beginning on or after January 1, 1998.

SUMMARY

This bill implements one of the recommendations of the Commission to Study Poverty among Working Parents. It makes the state income tax filing threshold nearly equivalent to the federal threshold of \$10,000. Approximately 150,000 taxpayers would be exempt under this bill.