

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 744

H.P. 553

House of Representatives, February 4, 1997

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**An Act to Require That the State Adjust the Standard Income Tax Deduction to Coincide with Changes in the Federal Income Tax Deduction.**

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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 SPEAR of Nobleboro.  
Cosponsored by Senator RUHLIN of Penobscot and  
Representatives: BUCK of Yarmouth, LEMONT of Kittery, MAYO of Bath, VIGUE of  
Winslow, WINGLASS of Auburn, Senator: MacKINNON of York.

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

4 **Sec. 1. 36 MRSA §5402**, as amended by PL 1989, c. 495, §§5 and  
6, is repealed.

8 **Sec. 2. 36 MRSA §5403**, as amended by PL 1991, c. 591, Pt.  
CCC, is repealed and the following enacted in its place:

10 **§5403. Annual adjustments for inflation**

12 For any tax year beginning on or after January 1, 1997, the  
14 State Tax Assessor shall adjust the dollar amounts of the tax  
16 rate tables specified in section 5111 and the personal exemption  
18 amount specified in section 5126 by the same percentage amount  
20 used by the Internal Revenue Service to adjust the federal tax  
22 rate table dollar amounts. The dollar amounts, as adjusted and  
24 rounded to the nearest \$50, are effective for the current taxable  
year and must be incorporated into the income tax forms and  
instructions of the State Tax Assessor for that taxable year.

26 **SUMMARY**

This bill requires the State Tax Assessor to index the tax tables and personal exemption amounts for the State at the same percentage as that used by the Federal Government.