

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1574

H.P. 1118

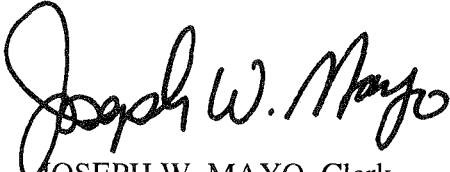
House of Representatives, March 18, 1997

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**An Act to Implement the Recommendations of the Commission to Study  
Poverty Among Working Parents Regarding the Threshold for Filing  
Personal Income Tax.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative POVICH of Ellsworth.

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

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Sec. 1. 36 MRSA §5220, sub-§7 is enacted to read:

7. Persons not required to file. Notwithstanding the other provisions of this Part, resident and nonresident individuals who are not required to file a federal tax return for the taxable year are not required to file a state income tax return and do not owe tax under this Part.

#### SUMMARY

This bill provides that persons whose income is below the level required to file a federal income tax return are not required to file a state income tax return and do not owe state income tax.