

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 163

H.P. 132

House of Representatives, January 11, 1999

An Act to Eliminate the Marriage Penalty under the Income Tax Laws.

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 MACK of Standish.
Cosponsored by Representative LEMONT of Kittery,
Senator DAVIS of Piscataquis and
Representatives: BOWLES of Sanford, GLYNN of South Portland, MacDOUGALL of North
Berwick, MURPHY of Kennebunk, WATERHOUSE of Bridgton, Senators: ABROMSON of
Cumberland, BENNETT of Oxford, CAREY of Kennebec.

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

4 **Sec. 1. 36 MRSA §5124-A**, as amended by PL 1989, c. 596, Pt. J, §7, is further amended to read:

6 **§5124-A. Standard deduction; resident**

8 The standard deduction of resident taxpayers shall shall filing as
10 single individuals or who are married persons filing separate
12 returns must conform to the allowable federal standard deduction
14 of the taxpayer. The standard deduction for resident taxpayers
16 filing married joint returns or who are surviving spouses
18 permitted to file joint returns, the standard deduction is twice
the amount permitted for single individuals. For resident
taxpayers who are unmarried individuals or legally separated
individuals who qualify as heads of households, the standard
deduction is 150% of the amount permitted for single individuals.

20 **SUMMARY**

22 This bill provides that the standard deduction for married
24 persons filing joint returns and surviving spouses is twice the
amount for persons filing as single individuals or married
26 persons filing separately. The standard deduction for heads of
households is 150% of the amount for single individuals.