

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 403

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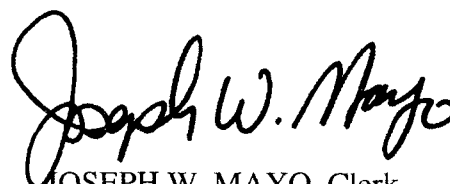
H.P. 295

House of Representatives, January 14, 1999

**An Act to Allow a One-time Double Exemption for Income Tax Filers  
Who Adopt a Dependent Child.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative WILLIAMS of Orono.  
Cosponsored by Senator MURRAY of Penobscot and  
Representatives: BOLDUC of Auburn, BRAGDON of Bangor, CHIZMAR of Lisbon,  
GAGNON of Waterville, TESSIER of Fairfield.

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

4 **Sec. 1. 36 MRSA §5126-A is enacted to read:**

6 **§5126-A. Adoption exemption**

8 A resident individual is entitled to take an additional  
10 exemption for each dependent minor child whose adoption was  
finalized during the current taxable year, unless the dependent  
is claimed on another return.

12 **SUMMARY**

14 **This bill entitles a resident individual to take a one-time**  
16 **additional exemption for a dependent minor child.**