

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 129

S.P. 31

In Senate, January 16, 2001

**An Act to Exempt Holocaust Survivors' Compensation from Maine
Income Tax.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator ABROMSON of Cumberland.
Cosponsored by Speaker SAXL of Portland and
Senators: DAVIS of Piscataquis, President MICHAUD of Penobscot, ROTUNDO of
Androscoggin, SAWYER of Penobscot, YOUNGBLOOD of Penobscot, Representatives:
MARLEY of Portland, PERRY of Bangor.

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

4 **Sec. 1. 36 MRSA §5122, sub-§2, ¶O** is enacted to read:

6 O. Compensation received by an individual or the
8 individual's heirs from a government or private company as
10 compensation for damages or injustice experienced by the
12 individual as a victim of the Holocaust to the extent that
14 the compensation is included in federal adjusted gross
16 income.

12 **SUMMARY**

14 This bill provides an income tax deduction to individuals
16 and their heirs for compensation received from a government or
18 private company for damages or injustice experienced by the
individual as a victim of the Holocaust.