

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 615

H.P. 475

House of Representatives, February 8, 2001

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

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GLYNN of South Portland.  
Cosponsored by Representative CRESSEY of Baldwin and  
Representatives: ANDREWS of York, CHICK of Lebanon, KASPRZAK of Newport,  
MacDOUGALL of North Berwick, MENDROS of Lewiston, SNOWE-MELLO of Poland.

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

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**Sec. 1. 36 MRSA §5124-A, first ¶,** as repealed and replaced by PL 1989, c. 495, §2 and affected by c. 596, Pt. J, §7, is amended to read:

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8       The standard deduction of resident taxpayers shall filing as single individuals or who are married persons filing separate returns must conform to the allowable federal standard deduction of the taxpayer. For married resident taxpayers filing joint returns or who are surviving spouses 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 and who qualify as heads of households, the standard deduction is 150% of the amount permitted for single individuals.

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**Sec. 2. Application.** That section of this Act that amends the Maine Revised Statutes, Title 36, section 5124-A applies to tax years beginning on or after January 1, 2001.

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**SUMMARY**

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

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