

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 805

S.P. 237

In Senate, February 15, 2001

**An Act to Allow a \$5,000 State Income Tax Exemption for Any Full-time, Postsecondary Student With a Taxable Income of \$20,000 or Less.**

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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 DAVIS of Piscataquis.  
Cosponsored by Representative WHEELER of Eliot and  
Senators: ABROMSON of Cumberland, McALEVEY of York, SMALL of Sagadahoc,  
Representatives: CLARK of Millinocket, LESSARD of Topsham, McKENNEY of  
Cumberland, SCHNEIDER of Durham, SNOWE-MELLO of Poland.

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

4 **Sec. 1. 36 MRSA §5132 is enacted to read:**

6 **§5132. Student exemption**

8 A full-time student at a postsecondary educational  
10 institution with a taxable income of \$20,000 or less, computed  
12 before application of this section, is allowed an exemption of  
14 \$5,000.

16 **SUMMARY**

18 This bill creates an income tax exemption of \$5,000 for a full-time postsecondary student with a taxable income of \$20,000 or less.