

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 838

H.P. 638

House of Representatives, February 15, 2001

**An Act to Increase the Personal Income Tax Exemption to \$5,500 Per Eligible Dependent.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative CRESSEY of Baldwin.  
Cosponsored by Senator DAVIS of Piscataquis and  
Representatives: ANNIS of Dover-Foxcroft, DUPREY of Hampden, GLYNN of South  
Portland, KASPRZAK of Newport, MacDOUGALL of North Berwick, MENDROS of  
Lewiston, SNOWE-MELLO of Poland, TRAHAN of Waldoboro.

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

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**Sec. 1. 36 MRSA §5126, first ¶**, as amended by PL 1999, c. 401,  
4 Pt. QQQ, §1, is further amended to read:

6

For income tax years beginning on or after January 1, 1998  
but before January 1, 1999, a resident individual is allowed  
8 \$2,400 for each exemption to which the individual is entitled for  
the taxable year for federal income tax purposes, unless the  
10 taxpayer is claimed as a dependent on another return. For income  
tax years beginning on or after January 1, 1999 but before  
12 January 1, 2000, a resident individual is allowed \$2,750 for each  
exemption to which the individual is entitled for the taxable  
14 year for federal income tax purposes, unless the taxpayer is  
claimed as a dependent on another return. For income tax years  
16 beginning on or after January 1, 2000 but before January 1, 2001,  
a resident individual is allowed \$2,850 for each exemption to  
18 which the individual is entitled for the taxable year for federal  
income tax purposes, unless the taxpayer is claimed as a  
20 dependent on another return. For income tax years beginning on  
or after January 1, 2001, a resident individual is allowed \$5,500  
22 for each exemption to which the individual is entitled for the  
taxable year for federal income tax purposes, unless the taxpayer  
24 is claimed as a dependent on another return.

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**SUMMARY**

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This bill amends the State's income tax law to increase the  
30 amount of each personal exemption from \$2,850 to \$5,500.