

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1063

H.P. 808

House of Representatives, February 22, 2001

**An Act to Exempt Maine State Retirement System Employee
Contributions from State Income Tax.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GREEN of Monmouth.
Cosponsored by Senator GAGNON of Kennebec and
Representatives: BELANGER of Caribou, DAVIS of Falmouth, DUNLAP of Old Town,
MARLEY of Portland, McKEE of Wayne, SULLIVAN of Biddeford, Senator: NUTTING of
Androscoggin.

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

4 **Sec. 1. 36 MRSA §5122, sub-§1, ¶G,** as amended by PL 1997, c.
557, Pt. B, §4 and affected by Pt. G, §1, is repealed.

6
8 **SUMMARY**

10 Currently, pick-up contributions paid by an employer to the
Maine State Retirement System for an employee are exempt from
12 federal income tax but subject to Maine income tax.

14 This bill repeals the provision of the Maine income tax law
requiring the pick-up contribution to be included as taxable
income, thus bringing Maine law into conformity with federal law.