

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 868

H.P. 645

House of Representatives, February 20, 2003

An Act To Immediately Eliminate the Marriage Penalty under the Income Tax Laws

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative GLYNN of South Portland.

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

4 **Sec. 1. 36 MRSA §5124-A, first ¶**, as repealed and replaced by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:

6
8 The standard deduction of resident taxpayers shall filing as
single individuals or resident taxpayers who are married persons
filing separate returns or resident taxpayers who are individuals
10 who can be claimed as dependents on another taxpayer's return
must conform to the allowable federal standard deduction of the
12 taxpayer. For married resident taxpayers filing joint returns,
but excluding those who can be claimed as dependents on another
14 taxpayer's return, or who are surviving spouses permitted to file
joint returns, the standard deduction is twice the amount
16 permitted for single individuals. For resident taxpayers who are
unmarried individuals or legally separated individuals and who
18 qualify as heads of households, the standard deduction is 150% of
the amount permitted for single individuals.

20 **Sec. 2. Application.** That section of this Act that amends the
22 Maine Revised Statutes, Title 36, section 5124-A applies to tax
years beginning on or after January 1, 2003.

24
26 **SUMMARY**

28 This bill provides that the standard deduction for married
persons filing joint returns and surviving spouses permitted to
30 file joint returns is twice the amount for persons filing as
single individuals. The deduction does not apply to individuals
32 who file joint returns and are also included as dependents on the
return of another taxpayer. The standard deduction for heads of
34 households is 150% of the amount for single individuals.