

MAINE STATE LEGISLATURE

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DATE: 1-29-04

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
SECOND REGULAR SESSION

HOUSE AMENDMENT "E" to COMMITTEE AMENDMENT "A" to H.P. 1351, L.D. 1828, Bill, "An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary for the Proper Operations of State Government for the Fiscal Years Ending June 30, 2004 and June 30, 2005"

Amend the amendment by inserting after Part CC the following:

PART DD

Sec. DD-1. 36 MRSA §5124-A, as amended by PL 2003, c. 479, §4, is repealed and the following enacted in its place:

§5124-A. Standard deduction; resident

For single resident taxpayer individuals, including those who are married individuals filing separate returns and resident married individuals filing joint returns where one or both spouses can be claimed as dependents on another taxpayer's return, the standard deduction must conform to the allowable federal standard deduction of the taxpayer. For married resident taxpayers filing joint returns and surviving spouses permitted to file joint returns, but excluding returns where one or both individuals can be claimed as dependents on another taxpayer's return, 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 and can not be claimed as dependents on another taxpayer's return, the standard deduction is 150% of the amount permitted for single individuals.

HOUSE AMENDMENT "E" to COMMITTEE AMENDMENT "A" to H.P. 1351,
L.D. 1828

2 **Sec. DD-2. Application.** This Act applies to tax years
beginning on or after January 1, 2004.'

4 Further amend the amendment by relettering or renumbering
any nonconsecutive Part letter or section number to read
6 consecutively.

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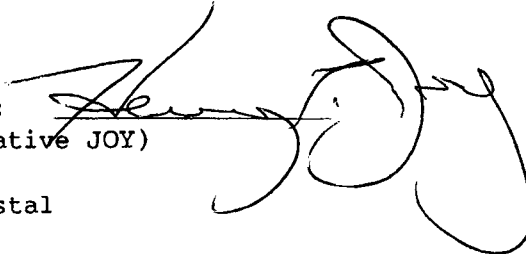
SUMMARY

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12 This amendment 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
14 filing as single individuals. The deduction does not apply to
individuals who file joint returns and are also included as
16 dependents on the return of another taxpayer. The standard
deduction for unmarried or legally separated resident taxpayers
18 who are heads of households is 150% of the amount for single
individuals.

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SPONSORED BY: 
24 (Representative JOY)

26

TOWN: Crystal

28

FISCAL NOTE REQUIRED
(See attached)

**121st Maine Legislature
Office of Fiscal and Program Review**



LD 1828

An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government and to Change Certain Provisions of the Law Necessary for the Proper Operations of State Government for the Fiscal Years Ending June 30, 2004 and June 30, 2005

LR 2700(25)

Fiscal Note for House Amendment " " to Committee Amendment "A"

Sponsor: Rep. Joy

Fiscal Note Required: Yes

Fiscal Note

	2003-04	2004-05
Net Cost (Savings)		
General Fund	\$1,455,386	\$19,038,079
Revenue		
General Fund	(\$1,455,386)	(\$19,038,079)
Other Special Revenue Funds	(\$78,214)	(\$1,023,121)

Fiscal Detail and Notes

This amendment will increase the General Fund cost of the bill by \$1,455,386 in fiscal year 2003-04 and \$19,038,079 in fiscal year 2004-05.