

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 236

S.P. 74

In Senate, January 16, 2007

**An Act To Exempt from the Income Tax Military Pay of Maine  
Residents Who Are Members of the Armed Services Stationed  
outside of the State Earned while on Active Duty**

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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 PLOWMAN of Penobscot.  
Cosponsored by Representative DUPREY of Hampden and  
Senator: COURTNEY of York, Representatives: CHASE of Wells, KNIGHT of Livermore  
Falls, PATRICK of Rumford, TARDY of Newport.

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

2 **Sec. 1. 36 MRSA §5122, sub-§2, ¶Y** is enacted to read:

3 Y. Income received by an individual for active duty in the Armed Forces of the  
4 United States while the individual is stationed outside the State.

5 **Sec. 2. Application.** That section of this Act that enacts the Maine Revised  
6 Statutes, Title 36, section 5122, subsection 2, paragraph Y applies to tax years beginning  
7 on or after January 1, 2007.

8 **SUMMARY**

9 This bill exempts from income tax income received by an individual for active duty  
10 in the Armed Forces of the United States while the individual is stationed outside of the  
11 State.