

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 260

H.P. 216

House of Representatives, January 18, 2007

An Act To Provide an Income Tax Deduction for Teachers To Account for the Purchase of Supplies

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative HARLOW of Portland.
Cosponsored by Representatives: BABBIDGE of Kennebunk, BLANCHETTE of Bangor,
Speaker CUMMINGS of Portland, KOFFMAN of Bar Harbor, MAKAS of Lewiston,
MARLEY of Portland, SMITH of Monmouth, SUTHERLAND of Chapman.

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. For an individual employed full time during the tax year as a teacher certified
4 under Title 20-A, chapter 501, an amount equal to 2% of gross income from
5 employment as a teacher.

6 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
7 2007.

8 **SUMMARY**

9 This bill provides an income tax deduction for full-time teachers equal to 2% of their
10 gross income from teaching. The deduction is intended to compensate teachers for
11 supplies and other items they purchase without reimbursement to support their work.