

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 567

S.P. 179

February 5, 2007

### An Act To Expand Tax Incentives for Conservation Easements

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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 NASS of York.  
Cosponsored by Representative KOFFMAN of Bar Harbor.

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. To the extent included in federal adjusted gross income, an amount equal to the  
4 deduction for a qualified conservation contribution allowed under the provisions of  
5 Section 170 of the Code as of January 1, 2007 without regard to any federal  
6 expiration dates that apply to that Section.

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

9 **SUMMARY**

10 This bill establishes an income tax deduction for contributions of conservation  
11 easements that qualify for a federal charitable deduction. This deduction continues under  
12 state law even if the federal deduction expires, as currently scheduled, at the end of 2007.