

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 623

H.P. 472

House of Representatives, February 8, 2007

An Act To Change the Standard State Tax Deduction for Married People Filing Jointly to \$10,000

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FLOOD of Winthrop.
Cosponsored by Senator McCORMICK of Kennebec and
Representatives: CEBRA of Naples, HOLMAN of Fayette, McKANE of Newcastle,
THOMAS of Ripley.

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

2 **Sec. 1. 36 MRSA §5124-A, first ¶**, as amended by PL 2005, c. 12, Pt. P, §5, is
3 further amended to read:

4 The standard deduction of a resident individual is equal to the standard deduction as
5 determined in accordance with the Code, Section 63, except that for tax years beginning
6 after 2002 but before 2007, the Code, Section 63(c)(2) must be applied as if the basic
7 standard deduction is \$5,000 in the case of a joint return and a surviving spouse and
8 \$2,500 in the case of a married individual filing a separate return.

9 **SUMMARY**

10 This bill conforms the standard deduction under the state income tax to the federal
11 standard deduction beginning with the 2007 tax year, thereby eliminating the marriage
12 penalty.