

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 224

S.P. 74

January 27, 2009

An Act To Exempt Certain Senior Residents from the Income Tax

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 BOWMAN of York.
Cosponsored by Representative WHEELER of Kittery.

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

2 **Sec. 1. 36 MRSA §5132** is enacted to read:

3 **§5132. Exemption for certain residents**

4 Notwithstanding sections 5111 and 5203-C, if the annual Maine taxable income of a
5 resident individual who is at least 75 years of age is less than \$30,000, the amount of state
6 tax due is zero.

7 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
8 2009.

9 **SUMMARY**

10 This bill exempts from Maine income tax, including the alternative minimum tax,
11 income earned by an individual who is a resident of Maine at least 75 years of age and
12 whose income is less than \$30,000 a year.

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