

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 851

S.P. 320

In Senate, March 5, 2009

An Act To Exempt Certain Veterans 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 a veteran and at least 75 years of age is less than \$30,000, the
6 amount of state tax due under this Part is zero. As used in this section, "veteran" means a
7 person who served in the Armed Forces of the United States during any federally
8 recognized period of conflict.

9 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
10 2009.

11 **SUMMARY**

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