MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 884

S.P. 332

In Senate, March 5, 2009

An Act To Provide Income Tax Equity for Working Spouses

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator SMITH of Piscataquis.
Cosponsored by Representative CHASE of Wells and
Senators: HASTINGS of Oxford, NASS of York, Representatives: CLARK of Millinocket,
DAVIS of Sangerville, JOHNSON of Greenville.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §5221-A is enacted to read:
3	§5221-A. Optional separate returns by husband and wife
4	Notwithstanding section 5221, a husband and wife who have filed a joint federal
5	income tax return may file as single individuals under this Part and claim items of
6	income, exemptions and deductions that apply to the individual separately. The assessor
7 .	shall by rule establish procedures for apportionment of exemptions and deductions that
8	apply jointly. Rules adopted under this section are routine technical rules for purposes of
9	Title 5, chapter 375, subchapter 2-A.
10	SUMMARY
11	This bill permits spouses to file separate income tax returns as single individuals
12	rather than being subject to the higher marginal tax rates that may apply if they filed
13	jointly.