

MAINE STATE LEGISLATURE

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126th MAINE LEGISLATURE

SECOND REGULAR SESSION-2014

Legislative Document

No. 1795

H.P. 1287

House of Representatives, February 27, 2014

An Act To Remove Medical and Dental Expenses from the Itemized Deduction Cap

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative KNIGHT of Livermore Falls. (GOVERNOR'S BILL)
Cosponsored by Senator BURNS of Washington and
Representatives: ESPLING of New Gloucester, GOODE of Bangor, McCLELLAN of
Raymond, SANDERSON of Chelsea, SIROCKI of Scarborough, STANLEY of Medway,
Senators: President ALFOND of Cumberland, HASKELL of Cumberland.

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

2 **Sec. 1. 36 MRSA §5125, sub-§4,** as enacted by PL 2013, c. 368, Pt. TT, §11 and
3 affected by §20, is amended to read:

4 **4. Limitation.** The total itemized deductions from Maine adjusted gross income
5 claimed on a return may not exceed \$27,500, except the limitation does not apply to
6 medical and dental expenses included in an individual's itemized deductions from federal
7 adjusted gross income.

8 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
9 2014.

10 **SUMMARY**

11 Under current income tax law, there is a cap of \$27,500 on the total itemized
12 deductions, including those for medical and dental expenses, that a taxpayer may claim in
13 order to reduce Maine adjusted gross income.

14 This bill removes from the cap medical and dental expenses included in an
15 individual's itemized deductions from federal adjusted gross income for tax years
16 beginning on or after January 1, 2014.