

# MAINE STATE LEGISLATURE

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Date: 5/27/15

L.D. 280  
(Filing No. H-211)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
127TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 198, L.D. 280, Bill, "An Act To Exempt Military Pensions and Survivor Benefits from Maine Income Tax"

Amend the bill in section 2 in paragraph M-2 in the first line (page 2, line 2 in L.D.) by inserting after the following: "January 1, 2015," the following: 'to the extent included in federal adjusted gross income.'

**SUMMARY**

This amendment clarifies that the exemption for military benefits applies to those benefits included in federal adjusted gross income.

**FISCAL NOTE REQUIRED  
(See attached)**

**COMMITTEE AMENDMENT**



# 127th MAINE LEGISLATURE

LD 280

LR 645(02)

## An Act To Exempt Military Pensions and Survivor Benefits from Maine Income Tax

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-211)

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

|                             | FY 2015-16     | FY 2016-17    | Projections<br>FY 2017-18 | Projections<br>FY 2018-19 |
|-----------------------------|----------------|---------------|---------------------------|---------------------------|
| <b>Net Cost (Savings)</b>   |                |               |                           |                           |
| General Fund                | \$11,850,300   | \$9,233,050   | \$9,380,300               | \$9,538,000               |
| <b>Revenue</b>              |                |               |                           |                           |
| General Fund                | (\$11,850,300) | (\$9,233,050) | (\$9,380,300)             | (\$9,538,000)             |
| Other Special Revenue Funds | (\$623,700)    | (\$485,950)   | (\$493,700)               | (\$502,000)               |

#### Fiscal Detail and Notes

This bill exempts military pension and survivor benefit income from income tax and would result in a loss of General Fund revenue of \$11,850,300 in fiscal year 2015-16 and \$9,233,050 in fiscal year 2016-17 and a loss of Local Government Fund revenue of \$623,700 in fiscal year 2015-16 and \$485,950 in fiscal year 2016-17.