

# MAINE STATE LEGISLATURE

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# 128th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2017

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Legislative Document

No. 620

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H.P. 436

House of Representatives, February 16, 2017

**An Act To Restore the Tax Deduction for Contributions to College  
Savings Accounts**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative POULIOT of Augusta.  
Cosponsored by Senator DOW of Lincoln and  
Representatives: BICKFORD of Auburn, HILLIARD of Belgrade.

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

2 **Sec. 1. 36 MRSA §5122, sub-§2, ¶PP** is enacted to read:

3 PP. For tax years beginning on or after January 1, 2017, the portion of contributions  
4 to a qualified tuition program established under Section 529 of the Code up to \$1,000  
5 annually per designated beneficiary. This deduction may not be claimed on returns  
6 when federal adjusted gross income exceeds \$100,000 for returns with a filing status  
7 of single or married filing separately or \$200,000 for returns with a filing status of  
8 married joint or head of household.

9 **SUMMARY**

10 This bill restores an income tax deduction for contributions to a qualified tuition  
11 program established under Section 529 of the United States Internal Revenue Code of  
12 1986 that was repealed in 2015 and sets the deduction at a maximum of \$1,000 annually  
13 per designated beneficiary. The change applies to tax years beginning on or after January  
14 1, 2017.