## MAINE STATE LEGISLATURE

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## 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

**Legislative Document** 

No. 963

H.P. 718

House of Representatives, February 21, 2019

An Act To Exempt Overtime Pay from Individual Income Tax

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT Clerk

R(+ B. Hunt

Presented by Representative GRIGNON of Athens.
Cosponsored by Senator FARRIN of Somerset and
Representatives: AUSTIN of Gray, CEBRA of Naples, DILLINGHAM of Oxford, HANLEY
of Pittston, HARRINGTON of Sanford, MARTIN of Greene, ORDWAY of Standish,
STETKIS of Canaan.

1	De it enacted by the reopie of the State of Maine as follows:
2	Sec. 1. 36 MRSA §5122, sub-§2, ¶QQ is enacted to read:
3	QQ. For taxable years beginning on or after January 1, 2019, overtime compensation
4	received by an employee that is required to be paid by an employer under Title 26,
5	section 664, subsection 3.
6	SUMMARY
7	This bill excludes from income tax overtime compensation if the employer is
8	required by law to pay the overtime compensation to the employee.