

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 1243

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H.P. 909

House of Representatives, March 25, 2021

### **An Act To Exempt from Taxation Out-of-state Pensions**

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Received by the Clerk of the House on March 23, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

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

ROBERT B. HUNT  
Clerk

Presented by Representative SAMPSON of Alfred.

Cosponsored by Representatives: HARRINGTON of Sanford, MASON of Lisbon, Senator:  
WOODSOME of York.

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

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

3 UU. For tax years beginning on or after January 1, 2021, to the extent included in  
4 federal adjusted gross income, an amount equal to the amount of the taxpayer's  
5 contribution to an employee retirement plan or an individual retirement account, as  
6 those terms are defined in paragraph M-2, the taxpayer contributed to while the resident  
7 of another jurisdiction. This paragraph does not apply to amounts deducted under  
8 paragraph M-2. For purposes of this paragraph, "another jurisdiction" means another  
9 state or territory of the United States, a political subdivision of such a state or territory  
10 and the District of Columbia.

11 **SUMMARY**

12 This bill exempts from Maine income tax the portion of retirement benefits attributable  
13 to a taxpayer's contribution to an employee retirement plan or an individual retirement  
14 account the taxpayer contributed to while the resident of another jurisdiction if those  
15 benefits are included in federal adjusted gross income.