



## **130th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2021

**Legislative Document** 

No. 1251

H.P. 917

House of Representatives, March 26, 2021

An Act To Encourage Charitable Giving

Received by the Clerk of the House on March 24, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative ARATA of New Gloucester. Cosponsored by Senator POULIOT of Kennebec and Representatives: CARMICHAEL of Greenbush, HANLEY of Pittston, WHITE of Waterville. 1 Be it enacted by the People of the State of Maine as follows:

9

Sec. 1. 36 MRSA §5125, sub-§4, as amended by PL 2015, c. 390, §9, is further
amended to read:

4 **4. Limitation.** The total itemized deductions from Maine adjusted gross income 5 claimed on a return may not exceed \$28,350, except the limitation does not apply to 6 medical and dental expenses or for taxable years beginning on or after January 1, 2021, 7 <u>charitable contributions</u> included in an individual's itemized deductions from federal 8 adjusted gross income.

## SUMMARY

10 This bill allows an individual to claim, beginning with taxable years beginning on or 11 after January 1, 2021, itemized deductions from Maine adjusted gross income for 12 individual income tax purposes for charitable contributions that exceed the State's limit on 13 itemized deductions.