

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 195

H.P. 119

House of Representatives, January 17, 2023

An Act to Exempt Gold Star Parents from Income Tax

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative HAGGAN of Hampden.

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

2 **Sec. 1. 36 MRSA §5133** is enacted to read:

3 **§5133. Exemption for gold star parents**

4 An eligible person who has qualified for a gold star lapel button from the United States
5 Department of Defense as the parent of a member of the United States Armed Forces who
6 has died as the result of circumstances described in 10 United States Code, Section 1126 is
7 exempt from all taxes under this Part. For purposes of this section, "eligible person" means
8 a resident of this State who demonstrates receipt of a report of casualty form or a
9 notification of loss from the United States Department of Defense.

10 **SUMMARY**

11 This bill provides an exemption from Maine income tax to gold star parents who are
12 residents of the State.