

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 533

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H.P. 338

House of Representatives, February 9, 2023

### **An Act to Exempt Overtime Pay from Individual Income Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

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

ROBERT B. HUNT  
Clerk

Presented by Representative LANIGAN of Sanford.

Cosponsored by Representatives: ANDREWS of Paris, BOYER of Poland, FAULKINGHAM of Winter Harbor, NESS of Fryeburg, Senator: HARRINGTON of York.

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

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

AAA. For taxable years beginning on or after January 1, 2024, overtime pay received by an employee that is required to be paid by an employer under Title 26, section 664, subsection 3.

## SUMMARY

This bill excludes overtime pay from income tax if the employer is required by law to pay the overtime to the employee.