

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1999

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H.P. 1277

House of Representatives, May 23, 2023

**An Act to Ensure the Equitable Treatment of Military Retirement  
Plan Income**

(AFTER DEADLINE)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

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 TERRY of Gorham.

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

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

3 AAA. For tax years beginning on or after January 1, 2023, to the extent included in  
4 federal adjusted gross income, that portion of benefits paid under a federal retirement  
5 plan attributable to a military retirement plan. For purposes of this paragraph, "military  
6 retirement plan" has the same meaning as in paragraph M-2, subparagraph (2), division  
7 (c).

8 **SUMMARY**

9 Current law provides an exemption from state income tax for military retirement plan  
10 benefits. This bill provides a state income tax exemption for military retirement plan  
11 benefits that are included in a federal retirement plan.