

## **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.

R(+ 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 An eligible person who has qualified for a gold star lapel button from the United States 4 Department of Defense as the parent of a member of the United States Armed Forces who 5 has died as the result of circumstances described in 10 United States Code, Section 1126 is 6 exempt from all taxes under this Part. For purposes of this section, "eligible person" means 7 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. **SUMMARY** 10 11 This bill provides an exemption from Maine income tax to gold star parents who are
- 12 residents of the State.