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**An Act To Exempt from the Income Tax Military Pay of
Maine Residents Who Are Members of the Armed Services
Stationed outside of the State Earned while on Active Duty**

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

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

Y. Income received by an individual for active duty in the Armed Forces of the United States while the individual is stationed outside the State.

Sec. 2. Application. That section of this Act that enacts the Maine Revised Statutes, Title 36, section 5122, subsection 2, paragraph Y applies to tax years beginning on or after January 1, 2007.

SUMMARY

This bill exempts from income tax income received by an individual for active duty in the Armed Forces of the United States while the individual is stationed outside of the State.