

§5126. Personal exemptions prior to 2018

For income tax years beginning on or after January 1, 1998 but before January 1, 1999, a resident individual is allowed \$2,400 for each exemption that the individual properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 1999 but before January 1, 2000, a resident individual is allowed \$2,750 for each exemption that the individual properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 2000 but before January 1, 2013, a resident individual is allowed \$2,850 for each exemption that the individual properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 2013 but before January 1, 2018, a resident individual is allowed a deduction equal to the total amount of deductions allowed for personal exemptions in accordance with the Code, Section 151. [PL 2017, c. 474, Pt. B, §6 (AMD).]

1. Single individuals and married persons filing separate returns.

[PL 1989, c. 878, Pt. D, §12 (RP).]

2. Heads of households.

[PL 1989, c. 878, Pt. D, §12 (RP).]

3. Individuals filing married joint return or surviving spouses.

[PL 1989, c. 878, Pt. D, §12 (RP).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 686, §10 (AMD). PL 1979, c. 615, §4 (AMD). IB 1981, c. 2, §3 (AMD). PL 1983, c. 3, §3 (AMD). PL 1987, c. 504, §§11,12 (AMD). PL 1987, c. 772, §37 (AMD). PL 1987, c. 819, §8 (RPR). PL 1987, c. 892, §2 (AMD). PL 1989, c. 495, §§3,9 (RPR). PL 1989, c. 596, §J7 (AMD). PL 1989, c. 878, §D12 (RPR). PL 1997, c. 24, §E2 (AMD). PL 1997, c. 643, §§HHH4,5 (AMD). PL 1997, c. 643, §HHH10 (AFF). PL 1999, c. 401, §QQQ1 (AMD). PL 2001, c. 583, §16 (AMD). PL 2011, c. 380, Pt. N, §11 (AMD). PL 2011, c. 380, Pt. N, §19 (AFF). PL 2017, c. 474, Pt. B, §6 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.