



# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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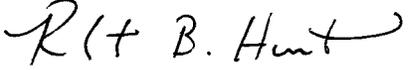
H.P. 1270

House of Representatives, May 5, 2025

### **An Act to Eliminate Taxation on Health Care Spending**

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Received by the Clerk of the House on May 1, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

  
ROBERT B. HUNT  
Clerk

Presented by Representative LIBBY of Auburn.

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

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

3 AAA. For tax years beginning on or after January 1, 2026, medical and dental expenses  
4 paid by the taxpayer or the taxpayer's spouse or dependents during the taxable year to  
5 the extent these medical and dental expenses were not compensated by insurance or  
6 deducted when determining the taxpayer's federal adjusted gross income. A medical  
7 or dental expense eligible for deduction under the Code, regardless of the threshold, is  
8 eligible for the deduction allowed by this paragraph.

9 **SUMMARY**

10 This bill provides a deduction for income tax purposes of medical and dental expenses  
11 paid by a taxpayer or the taxpayer's spouse or dependent. The deduction is for medical and  
12 dental expenses that are allowed under the United States Internal Revenue Code of 1986,  
13 even if the expenses do not meet the threshold for deduction under the Code, that were not  
14 compensated by insurance or were not deducted from the taxpayer's federal adjusted gross  
15 income.