



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1735

S.P. 681

In Senate, April 22, 2025

**An Act to Provide an Income Tax Deduction for Certain
Contributions to a Qualified Achieving a Better Life Experience
Program Account**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator GUERIN of Penobscot.
Cosponsored by Senator: BICKFORD of Androscoggin.

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, 2025, the portion of contributions
4 to an account established under a qualified ABLE program that complies with the
5 requirements of the federal Achieving a Better Life Experience Act of 2014, Public
6 Law 113-295, up to \$1,000 per eligible individual. This deduction may not be claimed
7 when federal adjusted gross income exceeds \$100,000 for a single individual and
8 married persons filing separate returns or \$200,000 for individuals filing married joint
9 returns and heads of households.

10 **SUMMARY**

11 This bill aligns the tax deductibility of contributions to a qualified ABLE program
12 account with those made to a qualified tuition program established under Section 529 of
13 the United States Internal Revenue Code by allowing up to \$1,000 in contributions to be
14 deductible from individual income tax.