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## **An Act To Remove Medical and Dental Expenses from the Itemized Deduction Cap**

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

**Sec. 1. 36 MRSA §5125, sub-§4**, as enacted by PL 2013, c. 368, Pt. TT, §11 and affected by §20, is amended to read:

**4. Limitation.** The total itemized deductions from Maine adjusted gross income claimed on a return may not exceed \$27,500, except the limitation does not apply to medical and dental expenses included in an individual's itemized deductions from federal adjusted gross income.

**Sec. 2. Application.** This Act applies to tax years beginning on or after January 1, 2014.

### **SUMMARY**

Under current income tax law, there is a cap of \$27,500 on the total itemized deductions, including those for medical and dental expenses, that a taxpayer may claim in order to reduce Maine adjusted gross income.

This bill removes from the cap medical and dental expenses included in an individual's itemized deductions from federal adjusted gross income for tax years beginning on or after January 1, 2014.