



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 27

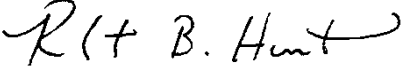
H.P. 26

House of Representatives, January 13, 2015

### **An Act To Exempt Persons 67 Years of Age and Older from the State Income Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative ESPLING of New Gloucester.  
Cosponsored by Senator CUSHING of Penobscot and  
Representatives: CHACE of Durham, FREDETTE of Newport, SANDERSON of Chelsea,  
SAWICKI of Auburn, SHAW of Standish, SIROCKI of Scarborough.

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

2 **Sec. 1. 36 MRSA §5126**, as amended by PL 2011, c. 380, Pt. N, §11 and affected  
3 by §19, is repealed.

4 **Sec. 2. 36 MRSA §5126-A** is enacted to read:

5 **§5126-A. Personal exemptions; deductions**

6 **1. General.** For income tax years beginning on or after January 1, 2013, a resident  
7 individual is allowed a deduction equal to the total amount of deductions allowed for  
8 personal exemptions in accordance with the Code, Section 151.

9 **2. Individuals 67 years of age or older.** For tax years beginning on or after January  
10 1, 2015, a resident individual who has reached 67 years of age by the beginning of the tax  
11 year is allowed a deduction equal to the amount of any otherwise taxable income received  
12 by that individual during the tax year. This deduction does not apply to income received  
13 jointly with a person who has not reached 67 years of age at the beginning of the tax year.

14 **Sec. 3. 36 MRSA §5250, sub-§2, ¶B**, as amended by PL 1997, c. 668, §36, is  
15 further amended to read:

16 B. The dollar amount of each withholding allowance in this State must be equivalent  
17 to the amount of the personal exemption determined in section ~~5126~~ 5126-A whether  
18 the individual is a resident or a nonresident.

19 **SUMMARY**

20 This bill exempts from the state income tax income of residents who are 67 years of  
21 age or older unless the income is received jointly with a person who has not reached 67  
22 years of age.