



# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 517

H.P. 322

House of Representatives, February 9, 2023

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**An Act to Allow Maine Families to Deduct Vehicle Excise Taxes on  
State Income Tax Returns**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative ANDREWS of Paris.  
Cosponsored by Senator LIBBY of Cumberland and  
Representatives: CARMICHAEL of Greenbush, FAULKINGHAM of Winter Harbor,  
GUERRETTE of Caribou, HASENFUS of Readfield, HYMES of Waldo, LIBBY of Auburn,  
PLUECKER of Warren, RUDNICKI of Fairfield.

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 taxable years beginning on or after January 1, 2023, for a taxpayer who is  
4 a resident individual who claims a dependent child who has not attained 18 years of  
5 age, the total amount of excise tax paid for a motor vehicle under section 1482,  
6 subsection 1, paragraph C.

7 **SUMMARY**

8 This bill provides that a resident individual who claims as a dependent a child who has  
9 not attained 18 years of age is allowed to deduct the amount of excise tax paid for a motor  
10 vehicle on state income tax returns.