



# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 533

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H.P. 338

House of Representatives, February 9, 2023

### **An Act to Exempt Overtime Pay from Individual Income Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative LANIGAN of Sanford.

Cosponsored by Representatives: ANDREWS of Paris, BOYER of Poland, FAULKINGHAM of Winter Harbor, NESS of Fryeburg, Senator: HARRINGTON of York.

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 taxable years beginning on or after January 1, 2024, overtime pay received  
4 by an employee that is required to be paid by an employer under Title 26, section 664,  
5 subsection 3.

6 **SUMMARY**

7 This bill excludes overtime pay from income tax if the employer is required by law to  
8 pay the overtime to the employee.