



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 922

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H.P. 641

House of Representatives, March 17, 2015

**An Act To Provide an Income Tax Exemption for Pension or Retirement Plans for Veterans Who Are Totally Disabled**

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Reference to the Committee on Taxation suggested and ordered printed.

Handwritten signature of Robert B. Hunt in cursive.

ROBERT B. HUNT  
Clerk

Presented by Representative GOLDEN of Lewiston.  
Cosponsored by Senator LIBBY of Androscoggin and  
Representatives: HANINGTON of Lincoln, MONAGHAN of Cape Elizabeth, SAUCIER of  
Presque Isle, SCHNECK of Bangor.

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

2 **Sec. 1. 36 MRSA §5122, sub-§2, ¶OO** is enacted to read:

3 OO. For taxable years beginning on or after January 1, 2015, the amount of pension  
4 benefits to the extent included in federal adjusted gross income under a military  
5 retirement plan as defined in paragraph M that exceed the amount of military  
6 retirement plan pension benefits deducted under paragraph M and that are received  
7 from the United States Government by a person for total disability, service-connected  
8 or nonservice-connected, as a veteran who served in the active or reserve components  
9 of the Army, Navy, Air Force, Marines or Coast Guard.

10 **SUMMARY**

11 This bill provides a complete exemption from Maine income tax for United States  
12 military retirement pension benefits for service as a veteran in the active or reserve  
13 components of the Army, Navy, Air Force, Marines or Coast Guard received by a person  
14 who is totally disabled.