



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1735

S.P. 681

In Senate, April 22, 2025

**An Act to Provide an Income Tax Deduction for Certain
Contributions to a Qualified Achieving a Better Life Experience
Program Account**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator GUERIN of Penobscot.
Cosponsored by Senator: BICKFORD of Androscoggin.

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

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

AAA. For tax years beginning on or after January 1, 2025, the portion of contributions to an account established under a qualified ABLE program that complies with the requirements of the federal Achieving a Better Life Experience Act of 2014, Public Law 113-295, up to \$1,000 per eligible individual. This deduction may not be claimed when federal adjusted gross income exceeds \$100,000 for a single individual and married persons filing separate returns or \$200,000 for individuals filing married joint returns and heads of households.

SUMMARY

This bill aligns the tax deductibility of contributions to a qualified ABLE program account with those made to a qualified tuition program established under Section 529 of the United States Internal Revenue Code by allowing up to \$1,000 in contributions to be deductible from individual income tax.