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Date: (Filing No. S- )

**TAXATION**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
132ND LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 681, L.D. 1735, “An Act to Provide an Income Tax Deduction for Certain Contributions to a Qualified Achieving a Better Life Experience Program Account”

Amend the bill in section 1 in paragraph AAA in the last line (page 1, line 9 in L.D.) by inserting after the following: "households." the following: 'The deduction is limited to the amount of the contribution that has not previously been deducted from the eligible individual's federal adjusted gross income.'

Amend the bill by inserting after section 1 the following:

**'Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
All Other	\$12,844	\$0
<b>GENERAL FUND TOTAL</b>	<u>\$12,844</u>	<u>\$0</u>

'  
Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

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**SUMMARY**

This amendment limits the amount of the deduction for contributions to the amount in excess of contributions that were previously deducted from the individual's federal adjusted gross income. The amendment also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

**(See attached)**