

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FIVE

—
S.P. 158 - L.D. 366

**An Act to Ensure Consistency of Income Tax Deductions for Retired
Members of the Uniformed Services**

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

Sec. 1. 36 MRSA §5122, sub-§2, ¶M-2, as amended by PL 2023, c. 523, Pt. B, §1, is further amended by amending subparagraph (2), division (c) to read:

(c) "Military retirement plan" means retirement plan benefits received as a result of service in the active or reserve components of the United States Army, Navy, Air Force, Marines, Coast Guard or Space Force. For tax years beginning on or after January 1, 2026, "military retirement plan" means retirement plan benefits received as a result of service in the active or reserve components of the uniformed services of the United States as defined in 37 United States Code, Section 101(3).