

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND AND FOURTEEN

—  
S.P. 659 - L.D. 1664

**An Act To Encourage Charitable Contributions to Nonprofit Organizations**

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

**Sec. 1. 36 MRSA §5125, sub-§5** is enacted to read:

**5. Charitable contributions.** The following amounts in excess of the limitation on itemized deductions under subsection 4 may be claimed:

A. For tax years beginning in 2016, charitable contributions included in federal itemized deductions up to \$18,000; and

B. For tax years beginning on or after January 1, 2017, the amount of charitable contributions included in federal itemized deductions.