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An Act To Exempt from the Income Tax Military Survivors Annuity Payments

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

Sec. 1. 36 MRSA §5122, sub-§2, ¶FF, as corrected by RR 2009, c. 2, §112, is amended to read:

FF. To the extent included in federal adjusted gross income, student loan payments made by the taxpayer's employer in accordance with section 5217#D; and

Sec. 2. 36 MRSA §5122, sub-§2, ¶GG, as reallocated by RR 2009, c. 2, §113, is amended to read:

GG. To the extent included in the taxpayer's federal adjusted gross income, the recovery of a portion of a federal standard deduction claimed in a prior year for which the taxpayer was not allowed under this Part to reduce federal adjusted gross income or Maine adjusted gross income for that year; and

Sec. 3. 36 MRSA §5122, sub-§2, ¶HH is enacted to read:

HH. To the extent included in federal adjusted gross income, annuity payments made to the survivor of a deceased member of the military as the result of service in active or reserve components of the United States Army, Navy, Air Force, Marines or Coast Guard under a survivor benefit plan or reserve component survivor benefit plan pursuant to 10 United States Code, Chapter 73.

Sec. 4. Application. This Act applies to tax years beginning on or after January 1, 2011.

Effective 90 days following adjournment of the 125th
Legislature, First Regular Session, unless otherwise indicated.