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An Act To Provide an Income Tax Deduction for Health Insurance Premiums

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

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

Y. For income tax years beginning on or after January 1, 2007, to the extent included in federal adjusted gross income and not otherwise removed from Maine taxable income, an amount equal to the total premium paid for health insurance for the taxable year.

Sec. 2. Application. This Act applies to income tax years beginning on or after January 1, 2007.

SUMMARY

This bill provides a deduction from income for premiums paid for health insurance.