



126th MAINE LEGISLATURE

SECOND REGULAR SESSION-2014

Legislative Document

No. 1664

S.P. 659

In Senate, December 23, 2013

An Act To Encourage Charitable Contributions to Nonprofit Organizations

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 23, 2013. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator BOYLE of Cumberland.
Cosponsored by Representative NELSON of Falmouth and
Senator: SAVIELLO of Franklin, Representatives: CHIPMAN of Portland, FARNSWORTH
of Portland, HERBIG of Belfast, KRUGER of Thomaston, KUSIAK of Fairfield.

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

2 **Sec. 1. 36 MRSA §5125, sub-§4,** as enacted by PL 2013, c. 368, Pt. TT, §11 and
3 affected by §20, is amended to read:

4 **4. Limitation.** The total itemized deductions from Maine adjusted gross income
5 claimed on a return may not exceed \$27,500, not including contributions made to a
6 nonprofit organization that is exempt from taxation under Section 501(c)(3) of the Code.

7 **Sec. 2. Retroactivity.** This Act applies retroactively to tax years beginning on or
8 after January 1, 2013.

9 **SUMMARY**

10 Under current income tax law, there is a cap of \$27,500 on the total itemized
11 deductions, including those for charitable donations, that a taxpayer may claim in order to
12 reduce Maine adjusted gross income.

13 This bill removes from the cap donations made to a nonprofit organization and
14 applies the change retroactively to tax years beginning on or after January 1, 2013.