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Date: (Filing No. H- )

**TAXATION**

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
129TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1431, L.D. 2010, Bill, “An Act To Update References Contained in the Maine Revised Statutes to the United States Internal Revenue Code of 1986”

Amend the bill by inserting after section 1 the following:

**'Sec. 2. 36 MRSA §5124-C, sub-§1,** as enacted by PL 2017, c. 474, Pt. B, §2, is amended to read:

**1. Amount; before January 1, 2020.** For tax years beginning on or after January 1, 2018 and before January 1, 2020, the standard deduction of a resident individual is equal to the standard deduction as determined in accordance with the Code, Section 63, subject to the phase-out under subsection 2.

**Sec. 3. 36 MRSA §5124-C, sub-§1-A** is enacted to read:

**1-A. Amount; on or after January 1, 2020.** For tax years beginning on or after January 1, 2020, the standard deduction of a resident individual is equal to the federal standard deduction, subject to the phase-out under subsection 2.'

Amend the bill in section 2 in the first line (page 1, line 16 in L.D.) by striking out the following: "This Act" and inserting the following: 'That section of this Act that amends the Maine Revised Statutes, Title 36, section 111, subsection 1-A'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment provides that, for tax years beginning on or after January 1, 2020, the Maine standard deduction under the Maine income tax is equal to the federal standard deduction and is not limited by the federal Internal Revenue Code of 1986, Section 63.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**