



# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 255

H.P. 208

House of Representatives, February 1, 2011

**An Act To Provide an Income Tax Deduction for Amounts Received  
as Loan Forgiveness under the Maine Dental Education Loan  
Program**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Clerk

Presented by Representative CHASE of Wells.  
Cosponsored by Representative KNIGHT of Livermore Falls, Senator PLOWMAN of  
Penobscot and Representatives: BERRY of Bowdoinham, BURNS of Alfred, FLEMINGS of  
Bar Harbor, HARMON of Palermo, PILON of Saco.

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

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

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

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

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

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

13 HH. To the extent included in the taxpayer's federal adjusted gross income, the  
14 amount of loan forgiveness received by the taxpayer under the Maine Dental  
15 Education Loan Program under Title 20-A, section 12302.

16 **Sec. 4. Application.** This Act applies to tax years beginning on or after January 1,  
17 2011.

18 **SUMMARY**

19 This bill provides an income tax deduction for amounts received as loan forgiveness  
20 under the Maine Dental Education Loan Program.