



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 16

H.P. 17

House of Representatives, January 5, 2017

An Act To Exempt Certain Individuals Who Are 70 Years of Age or Older from Maine Income Tax

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FOLEY of Wells.
Cosponsored by Senator COLLINS of York and
Representatives: HIGGINS of Dover-Foxcroft, MAREAN of Hollis, MASTRACCIO of
Sanford, PICCHIOTTI of Fairfield, STEWART of Presque Isle, TUELL of East Machias,
VACHON of Scarborough, WHITE of Washburn.

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

2 **Sec. 1. 36 MRSA §5117** is enacted to read:

3 **§5117. Exemption for individual who is 70 years of age or older**

4 **1. Certain retirees.** For taxable years beginning on or after January 1, 2018, the
5 following individuals are exempt from tax under this Part:

6 A. A retired individual filing as an individual or a head of household who is 70 years
7 of age or older; or

8 B. Retired married individuals filing jointly or filing separately when both
9 individuals are retired and 70 years of age or older.

10 An individual is considered retired if during the tax year the individual is employed for
11 fewer than an average of 20 hours per week, earns less than \$10,000 in compensation
12 during the tax year and receives or is eligible to receive social security benefits or railroad
13 retirement benefits paid by the United States or retirement plan benefits for government
14 service or employment that is considered noncovered service under 42 United States
15 Code, Section 415(a)(7).

16 **SUMMARY**

17 This bill provides a 100% income tax exemption for a retired individual who is 70
18 years of age or older.