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An Act To Change the Standard State Tax Deduction for Married People Filing Jointly to \$10,000

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

Sec. 1. 36 MRSA §5124-A, first ¶, as amended by PL 2005, c. 12, Pt. P, §5, is further amended to read:

The standard deduction of a resident individual is equal to the standard deduction as determined in accordance with the Code, Section 63, except that for tax years beginning after 2002 but before 2007, the Code, Section 63(c)(2) must be applied as if the basic standard deduction is \$5,000 in the case of a joint return and a surviving spouse and \$2,500 in the case of a married individual filing a separate return.

SUMMARY

This bill conforms the standard deduction under the state income tax to the federal standard deduction beginning with the 2007 tax year, thereby eliminating the marriage penalty.