An Act To Encourage Charitable Contributions to Nonprofit Organizations

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

Sec. 1. 36 MRSA §5125, sub-§5 is enacted to read:

5. Charitable contributions. The following amounts in excess of the limitation on itemized deductions under subsection 4 may be claimed:

A. For tax years beginning in 2016, charitable contributions included in federal itemized deductions up to $18,000; and

B. For tax years beginning on or after January 1, 2017, the amount of charitable contributions included in federal itemized deductions.