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**STATE OF MAINE
SENATE
126TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 659, L.D. 1664, Bill, “An Act To Encourage Charitable Contributions to Nonprofit Organizations”

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

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 2015, charitable contributions included in federal itemized deductions up to \$10,000;
- B. For tax years beginning in 2016, charitable contributions included in federal itemized deductions up to \$18,000; and
- C. For tax years beginning on or after January 1, 2017, the amount of charitable contributions included in federal itemized deductions.'

SUMMARY

This amendment replaces the bill. The amendment provides that, for tax years beginning on or after January 1, 2015, certain charitable contributions included in federal itemized deductions that exceed the limitation on Maine itemized deductions may be claimed on a Maine return. The amount of charitable contributions that may be claimed in excess of the limitation on itemized deductions is \$10,000 for tax years beginning in 2015 and \$18,000 for tax years beginning in 2016. For tax years beginning on or after January 1, 2017, any charitable contributions in excess of the limitation may be claimed on a Maine return.

COMMITTEE AMENDMENT