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An Act To Exempt Certain Senior Residents from the Income Tax

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

Sec. 1. 36 MRSA §5132 is enacted to read:

§ 5132. Exemption for certain residents

Notwithstanding sections 5111 and 5203-C, if the annual Maine taxable income of a resident individual who is at least 75 years of age is less than \$30,000, the amount of state tax due is zero.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2009.

SUMMARY

This bill exempts from Maine income tax, including the alternative minimum tax, income earned by an individual who is a resident of Maine at least 75 years of age and whose income is less than \$30,000 a year.