

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-TWO

—
S.P. 31 - L.D. 23

**An Act To Reinstate and Increase the Income Tax Deduction for
Contributions to Education Savings Plans**

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

Sec. 1. 36 MRSA §5122, sub-§2, ¶YY is enacted to read:

YY. For taxable years beginning on or after January 1, 2023, the portion of contributions to a qualified tuition program established under Section 529 of the Code up to \$1,000 per designated beneficiary. This deduction may not be claimed when federal adjusted gross income exceeds \$100,000 for a single individual and married persons filing separate returns or \$200,000 for individuals filing married joint returns and heads of households.