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Date: (Filing No. H- )

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
SECOND REGULAR SESSION**

HOUSE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 1491, L.D. 2212, “An Act Making Supplemental Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of State Government and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2026 and June 30, 2027”

Amend the amendment by inserting after Part HHHH the following:

**'PART III**

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

BBB. For tax years beginning on or after January 1, 2026 and before January 1, 2029, an amount equal to the federal deduction claimed by the taxpayer under the Code, Section 151(d)(5)(C) as a qualified individual. As used in this paragraph, "qualified individual" has the same meaning as in the Code, Section 151(d)(5)(C)(ii).

Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment conforms with the so-called federal One Big Beautiful Bill to exempt from Maine individual income tax income up to \$6,000 earned by a taxpayer who has attained 65 years of age by the end of the tax year. The federal deduction phases out based on income and is only for tax years 2026, 2027 and 2028.

**SPONSORED BY:** \_\_\_\_\_

**(Representative FAULKINGHAM, B.)**

**TOWN: Winter Harbor**

**HOUSE AMENDMENT**