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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 163(h)(4) for qualified passenger vehicle loan interest. As used in this paragraph, "qualified passenger vehicle loan interest" has the same meaning as in the Code, Section 163(h)(4)(B).'

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 allow a taxpayer to deduct from income interest paid on a loan for the purchase of a passenger vehicle. The federal deduction is for tax years 2026, 2027 and 2028.

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

**(Representative FAULKINGHAM, B.)**

**TOWN: Winter Harbor**

***HOUSE AMENDMENT***