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Date: (Filing No. S-)

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STATE OF MAINE
SENATE
132ND LEGISLATURE
SECOND REGULAR SESSION

SENATE 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, an amount equal to the federal deduction claimed by the taxpayer under the Code, Section 224 with respect to qualified tips. As used in this paragraph, "qualified tips" has the same meaning as in the Code, Section 224(d)(1).

PART JJJJ

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

CCC. For tax years beginning on or after January 1, 2026, an amount equal to the federal deduction claimed by the taxpayer under the Code, Section 225 with respect to qualified overtime compensation. As used in this paragraph, "qualified overtime compensation" has the same meaning as in the Code, Section 225(c).'

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

SENATE AMENDMENT

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SUMMARY

This amendment conforms with the so-called federal One Big Beautiful Bill to exempt from Maine individual income tax income earned as qualified tip income and qualified overtime compensation for tax years beginning on or after January 1, 2026.

SPONSORED BY: _____

(Senator STEWART, T.)

COUNTY: Aroostook