



# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

---

Legislative Document

No. 1681

---

H.P. 1080

House of Representatives, April 18, 2023

**An Act to Encourage Residential Water Testing by Providing an  
Income Tax Deduction**

---

Reference to the Committee on Taxation suggested and ordered printed.

*Robert B. Hunt*  
ROBERT B. HUNT  
Clerk

Presented by Representative BOYER of Poland.

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

2 **Sec. 1. 36 MRS §5122, sub-§2, ¶AAA** is enacted to read:

3 AAA. For taxable years beginning on or after January 1, 2023, expenses related to  
4 water testing for a residence occupied by the taxpayer.

5 **SUMMARY**

6 This bill provides a deduction from state income tax for expenses related to water  
7 testing for a residence occupied by the taxpayer.