

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 979

6
7 S.P. 334

In Senate, March 3, 1983

8 Referred to the Committee on Taxation. Sent down for concurrence and
9 ordered printed.

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Wood of York.

Cosponsors: Representative Reeves of Pittston, Representative Mitchell of
11 Vassalboro and Senator Brown of Washington.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Provide an Income Tax Credit
18 for Automobile Child Restraint Devices.
19

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

22 36 MRSA §5127, sub-§4 is enacted to read:

23 4. Income tax credit for child restraint sys-
24 tems. A taxpayer who purchases a child restraint
25 system which meets the standards described in Federal
26 Motor Vehicle Safety Standards, 49 Code of Federal
27 Regulations, Part 571, in effect on January 1, 1981,
28 shall be entitled to a credit of \$25 against the tax
29 otherwise due under this Part. If the amount of the
30 credit exceeds the amount of tax due, the taxpayer
31 shall be entitled to a refund of the difference.

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STATEMENT OF FACT

This bill provides a \$25 income tax credit for those taxpayers who purchase a federally-approved automobile child restraint system.

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