

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 1374

S.P. 504

In Senate, April 28, 2015

An Act To Expand the Educational Opportunity Tax Credit

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator SAVIELLO of Franklin.
Cosponsored by Senator: ALFOND of Cumberland.

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

2 **Sec. 1. 36 MRSA §5217-D, sub-§1, ¶G**, as amended by PL 2013, c. 525, §15, is
3 further amended to read:

4 G. "Qualified individual" means an individual, including the spouse filing a joint
5 return with the individual under section 5221, who is eligible for the credit provided
6 in this section. An individual is eligible for the credit if the individual:

7 (1) Attended, and obtained an associate or a bachelor's degree from, an
8 accredited Maine community college, college or university after December 31,
9 2007. The individual need not obtain the degree from the institution in which
10 that individual originally enrolled, as long as all course work toward the degree is
11 performed at an accredited Maine community college, college or university,
12 except that an individual who transfers to an accredited Maine community
13 college, college or university after December 31, 2012 from outside the State and
14 earned no more than 30 credit hours of course work toward the degree at an
15 accredited non-Maine community college, college or university after December
16 31, 2007 and prior to the transfer is eligible for the credit if all other eligibility
17 criteria are met. Program eligibility for such an individual must be determined as
18 if the commencement of course work at the relevant accredited Maine
19 community college, college or university was the commencement of course work
20 for the degree program as a whole;

21 (2) Was a Maine resident while in attendance at the accredited Maine
22 community college, college or university. For purposes of this subparagraph,
23 "Maine resident" has the same meaning as in Title 20-A, section 12541,
24 subsection 5;

25 (3) Lived in Maine while pursuing the degree, excepting periods when it was
26 reasonably necessary for the individual to live elsewhere as part of the relevant
27 institution's academic programs or while pursuing course work at an accredited
28 non-Maine community college, college or university as provided in subparagraph
29 (1);

30 (4) During the taxable year, was a resident individual; and

31 (5) Worked during the taxable year:

32 (a) For tax years beginning prior to January 1, 2015, at least part time for an
33 employer located in this State or, for tax years beginning on or after January
34 1, 2013, was, during the taxable year, deployed for military service in the
35 United States Armed Forces, including the National Guard and the Reserves
36 of the United States Armed Forces; ~~or~~

37 (b) For tax years beginning on or after January 1, 2015, at least part time in
38 this State for an employer or as a self-employed individual or was, during the
39 taxable year, deployed for military service in the United States Armed
40 Forces, including the National Guard and the Reserves of the United States
41 Armed Forces; or

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(c) For tax years beginning on or after January 1, 2015, if a graduate of the
Maine Maritime Academy, at least part time in a position on a vessel at sea.

As used in this subparagraph, "deployed for military service" has the same
meaning as in Title 26, section 814, subsection 1, paragraph A.

SUMMARY

This bill allows a graduate of the Maine Maritime Academy who is a resident of
Maine but is employed in a position outside of Maine on a vessel at sea to qualify for the
educational opportunity tax credit, which is currently available only to residents who are
employed by an employer in Maine or who are deployed for military service.