

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 26

H. P. 17

Office of the Clerk of the House

Filed December 10, 1970 under Joint Rule 6 by Mr. Hewes of Cape Elizabeth. To be printed and delivered to the House of Representatives of the 105th Legislature.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hewes of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

**AN ACT Relating to State Income Tax Deduction for Student Tuition
Payments.**

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

R. S., T. 36, § 5125, sub-§ 3, additional. Section 5125 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is amended by adding a new subsection 3, to read as follows:

3. Tuition payments. Payment of tuition to any government accredited school by a student residing in Maine or any relative of a student may be deducted as an itemized deduction on the resident's individual income tax return by the individual paying the tuition.

STATEMENT OF FACT

It is the intention that this bill will permit an individual paying tuition for himself or for a relative for attendance at any accredited school, including college, secondary, vocational, trade, grammar, parochial, profession, post graduate, theological or special school, whether within or without the boundaries of Maine to deduct said payment as an itemized deduction on his resident income tax return.

FISCAL NOTE

It is estimated that this will result in diminished collections of approximately \$500,000 per year.