

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1429

H. P. 1038

House of Representatives, March 9, 1971

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

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 Tuition Payments to Accredited Schools as Income Tax
Deductions.**

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

Sec. 1. 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 accredited school by a student residing in Maine or by the parent of said student may be deducted as an itemized deduction on the resident individual income tax return by the taxpayer paying said tuition, provided that no taxpayer may claim more than \$1,000 credit.

Sec. 2. Effective date. This Act shall become effective January 1, 1972.

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 \$100,000 per year.