

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1026

H. P. 790

House of Representatives, February 21, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Hewes of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

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.

FISCAL NOTE

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

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, professional, 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.