

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 948

H. P. 777

House of Representatives, March 6, 1975

On Motion of Mr. Finemore of Bridgewater referred to Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Hewes of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

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

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

36 MRSA § 5125, sub-§ 3 is enacted to read:

3. Tuition payments. Payment of tuition to any government accredited post-secondary 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 passage of this Act will cause a loss of revenue of \$400,000 annually.

STATEMENT OF FACT

This Act will permit an individual paying tuition for himself or for a relative for attendance at any post-secondary school, including college, secondary, vocational, trade, professional, post-graduate, theological or a special school, whether within or without the boundaries of Maine to deduct this payment as an itemized deduction on his or her resident income tax return.