

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1385

S. P. 402

In Senate, April 5, 1977

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

MAY M. ROSS, Secretary

Presented by Senator Hewes of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**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:

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

3. Tuition payments. Payment of tuition up to \$2,000 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 of this bill to 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 up to \$2,000 of that payment as an itemized deduction on his resident income tax return.