

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1274

H. P. 1039

House of Representatives, March 16, 1979

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Connolly of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

**AN ACT to Provide a Maine Earned Income Credit for Taxpayers with Low
Income.**

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

36 MRSA § 5131 is enacted to read:

§ 5131. Earned income credit

For taxable years beginning on and after January 1, 1980, a resident may receive a credit against state taxes due equal to 20% of any credit he received for that year under the United States Internal Revenue Code, Section 43, earned income credit.

STATEMENT OF FACT

This bill grants to Maine residents a state tax credit of 20% of the federal earned income credit. This credit which could not exceed \$100 would be payable to low income persons even though the taxpayer was not liable for state income taxes.