

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 203

H. P. 190

House of Representatives, January 12, 1981

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

EDWIN H. PERT, Clerk

Presented by Mr. Brenerman of Portland.

Cosponsors: Mrs. Prescott of Hampden, Senator Brown of Washington and Senator Gill of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Establish an Income Tax Credit for Home Based Care Expenses Provided by Families.

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

36 MRSA § 5127, sub-§ 4 is enacted to read:

4. **Income tax credit for home based care expenses provided by families. A resident individual is allowed a credit against the tax otherwise due under this Part equal to 50% of the first \$1,000 spent on services provided to a relative aged 60 or over. These services include and are limited to homemaker services, home health care services and personal care services, which are provided in the home of the claimant or in the home of the elderly individual if not the same residence as the claimant. The credit is allowable against taxes due only for the year in which the service is provided. No more than one taxpayer may claim the credit for any such services provided. In no case may this credit reduce the state income tax to less than zero.**

STATEMENT OF FACT

The Governor's Long-term Care Task Force found that "laws and regulations governing eligibility often make it easier, financially, for families to place elderly

or disabled members in nursing homes.” The task force recommended to the Governor that legislation be submitted to provide tax credits to families who provide substantial in-home care to elderly or disabled family members. This bill establishes such a tax credit provision in the Maine income tax.