

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 895

6
7 H.P. 706

House of Representatives, February 25, 1983

8 On Motion of Representative Higgins of Portland referred to the
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Lewis of Auburn.

Cosponsor: Representative Racine of Biddeford.

11
12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Provide for an Income Tax Credit
18 for Parents who Pay Private School
19 Tuition.
20

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

23 Sec. 1. 36 MRSA §5127, sub-§4 is enacted to
24 read:

25 4. Tuition credit. A tuition tax credit shall
26 be allowed as follows.

27 A. A resident individual shall be allowed a
28 credit against the tax otherwise due under this
29 Part in the amount of 25% of the tuition paid by
30 him during the taxable year to one or more ele-
31 mentary or secondary private schools, insti-
32 tutions of higher education or post-secondary
33 vocational schools located in Maine for one or

1 more full-time students from whom the individual
2 is entitled to claim personal exemptions under
3 section 5126. The total credit shall not exceed
4 \$300 and shall not reduce the Maine income tax to
5 less than zero.

6 B. For purposes of this subsection:

7 (1) "Educational assistance allowance"
8 means an educational assistance allowance
9 under the United States Code, Title 38,
10 chapter 32, 34 or 35;

11 (2) "Full-time student" means an individual
12 who, during any 4 calendar months during the
13 calendar year in which the taxable year
14 begins, is a full-time student taking a gen-
15 eral course of instruction at a private ele-
16 mentary or secondary school, institution of
17 higher education or a post-secondary voca-
18 tional school; and

19 (3) "Tuition" means tuition and fees re-
20 quired for the enrollment or attendance of a
21 student at a private elementary or secondary
22 school, institution of higher education or
23 post-secondary vocational school, including
24 required course fees, but not including, any
25 amount paid, directly or indirectly, for
26 books, supplies and equipment for courses of
27 instruction or meals, lodging, transporta-
28 tion or similar personal, living or family
29 expenses.

30 C. The credit provided by this subsection is
31 subject to the following limitations.

32 (1) Any amount received as a nontaxable
33 scholarship or educational assistance allow-
34 ance during the taxable year shall be
35 treated as used for tuition attributable to
36 the taxable year and as tuition not paid by
37 the individual.

38 (2) No credit may be allowed for any amount
39 paid by the taxpayer for tuition for any
40 individual if the same tuition payment is

