

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 2041

6
7 H.P. 1551

House of Representatives, February 2, 1984

8 Reference to the Committee on Taxation is suggested. Ordered printed
9 and sent up for concurrence.

10 Approved for introduction by the Legislative Council pursuant to Joint
Rule 26.

EDWIN H. PERT, Clerk

Presented by Representative Michaud of E. Millinocket.

11 Cosponsors: Senator Pray of Penobscot, Representative Smith of Island
Falls.

12 STATE OF MAINE
13

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

17 AN ACT to Establish an Income Tax
18 Credit for In-home and Community Support
19 Services Provided by Families.
20

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

23 36 MRS.A §5127, sub-§4 is enacted to read:

24 4. Income tax credit for in-home and community
25 support services. A resident taxpayer of this State
26 whose income does not exceed \$20,000 a year who pur-
27 chases in-home and community support services which
28 are provided to a Maine resident relative, aged 60 or
29 over, who is at risk of not being able to remain in
30 their own home without those services shall be al-
31 lowed a credit against the tax otherwise due under
32 this Part, equal to 50% of the first \$1,000 spent on
33 those services. The credit is allowable against
34 taxes due only for the year or that portion of a year
35 in which services are provided. No more than one

1 taxpayer may claim the credit of any such services
2 provided. In cases where the tax due under this Part
3 is less than the allowable credit, the taxpayer will
4 be provided with a rebate equal to the difference be-
5 tween the allowable credit and the credit due the
6 taxpayer.

7 As used in this subsection, the following terms have
8 the following meaning.

9 A. "In-home and community support service" means
10 health and social services and other assistance
11 required to enable adults with long-term care
12 needs to remain in their place of resi-
13 dence. These services include, but are not lim-
14 ited to: Medical and diagnostic services; pro-
15 fessional nursing; physical, occupational and
16 speech therapy; dietary and nutrition services;
17 home health aide services; personal care assist-
18 ance services; companion and attendant services;
19 handyman, chore and homemaker services; various
20 devices which lessen the effects of disabilities;
21 and other appropriate and necessary social ser-
22 vices.

23 STATEMENT OF FACT

24 According to a health care financing administra-
25 tion study, long-term care is an overriding need of
26 the elderly. Social Security, Medicare and Medicaid
27 and other social service programs provide some mea-
28 sure of public support, but the responsibility of it
29 is frequently assumed by the family. Studies indi-
30 cate that up to 80% of home care is provided by fami-
31 ly members and relatives.

32 The Governor's Long-Term Care Task Force found
33 that "laws and regulations governing eligibility of-
34 ten make it easier financially for families to place
35 elderly or disabled members in nursing homes." The
36 task force recommended to the Governor that legisla-
37 tion be submitted to provide tax credits to families
38 who provide substantial in-home care to elderly or
39 disabled family members.

1 This bill establishes such a tax credit provision
2 in the Maine income tax.

3

5355011084