

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 194

H.P. 153 House of Representatives, February 3, 1987  
Reference to the Committee on Taxation suggested and  
ordered printed.

EDWIN H. PERT, Clerk  
Presented by Speaker MARTIN of Eagle Lake.  
Cosponsored by Representatives HICKEY of Augusta, REEVES  
of Pittston and Senator BUSTIN of Kennebec.

STATE OF MAINE

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

AN ACT to Establish a Dependent Care Tax  
Credit.

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

36 MRSA §5127, sub-§2, as repealed and replaced  
by PL 1985, c. 766, §1, is amended to read:

2. Income tax credit for child and adult dependent care expenses. A resident individual shall be allowed a credit against the tax otherwise due under this Part for child and adult dependent care expenses in the amount of 16% of the federal tax credit allowable for child care expenses in tax year 1986; 20% of the federal tax credit allowable for child care expenses in tax year 1987; and 25% of the federal tax credit allowable for child care expenses thereafter.

1 In no case will this credit reduce the Maine income  
2 tax to less than zero.

3 STATEMENT OF FACT

4 The purpose of this bill is to extend the Maine  
5 income tax credit for child care expenses to include  
6 adult dependent care expenses as well. This bill will  
7 encourage more persons to care for older relatives or  
8 disabled adults at home.

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