

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

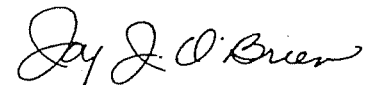
No. 2331

S.P. 922

In Senate, February 16, 1990

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.

Reference to the Committee on Taxation suggested and ordered printed.


JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator TITCOMB of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

An Act to Establish a Demonstration Project to Aid Homeless Persons.

(After Deadline)



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

4 36 MRS.A §5219-F is enacted to read:

6 **§5219-F. Tax credit for businesses supporting the homeless**

8 **1. Credit allowed.** A taxpayer constituting an employing
10 unit under Title 26, section 1043 that participates in a program
12 to help the homeless as provided in subsection 4 is entitled to a
14 credit against tax otherwise due under this Part equal to the
16 costs incurred under subsection 4.

18 **2. Limitation.** The amount of the credit allowed under this
20 section for any one taxable year may not exceed 50% of the tax
22 imposed on the taxpayer for that taxable year before application
24 of the credit.

26 **3. Carry-forward.** Credits not taken in accordance with the
28 timetable in subsection 1 because of the limitation in subsection
30 2 may be claimed in any of the 4 taxable years following the year
32 of limitation, except that the limitation of subsection 2 also
34 applies to the carry-forward years.

36 **4. Program established.** A program is established,
38 administered by existing providers of services to homeless
40 people, to encourage employers to provide one or more homeless
42 persons with the following:

28 A. Shelter;

30 B. Clothing;

32 C. Food;

34 D. Training;

36 E. Counseling; and

38 F. Follow-up services.

40 Upon successful completion of training provided by the employer,
42 the employer shall certify that fact in writing to the trainee.

44 **5. Repeal.** This section is repealed on July 1, 1995.

46 **STATEMENT OF FACT**

48 This bill allows businesses that provide basic necessities
50 to homeless individuals through a program administered by
52 existing providers of services to the homeless to receive a tax
credit for expenses incurred. The law is repealed on July 1,
1995.