

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 490

S.P. 181

Received by the Secretary, February 7, 1995

**An Act to Establish a State Income Tax Credit for Health Insurance  
Premiums.**

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Referred to the Committee on Taxation and ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS  
Secretary of the Senate

Presented by Senator HATHAWAY of York.  
Cosponsored by Representative: JOYCE of Biddeford.

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

4 **Sec. 1. 36 MRSA §5219-K** is enacted to read:

6 **§5219-K. Health insurance premium credit**

8 **1. Credit.** A taxpayer that does not constitute an  
employing unit is allowed a credit against the tax imposed by  
this Part for each taxable year equal to the amount of health  
10 insurance premiums paid by the taxpayer.

12 **2. Limitation.** This credit is not allowed to any taxpayer  
who is eligible to be covered by a health insurance program  
offered by the taxpayer's employer. This credit may not exceed  
14 \$4,000 in any tax year. In no case may this credit reduce the  
16 Maine income tax to less than zero.

18 **3. Application.** This section applies to any tax year  
20 beginning on or after January 1, 1996.

22 **STATEMENT OF FACT**

24 This bill creates a tax credit for health insurance premiums.