MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 304

H.P. 240

House of Representatives, January 23, 1997

An Act to Increase the Income Tax Credit for Employer-assisted Day Care.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative MARVIN of Cape Elizabeth. Cosponsored by Senator PENDLETON of Cumberland and

Representatives: CIANCHETTE of South Portland, ETNIER of Harpswell, JOYNER of Hollis, KERR of Old Orchard Beach, LOVETT of Scarborough, MITCHELL of Portland,

Senators: BENNETT of Oxford, PARADIS of Aroostook.

	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §5217, sub-§1, ¶¶A, B and C, as repealed and
4	replaced by PL 1987, c. 769, Pt. A, §159, are amended to read:
6	A. Five <u>Ten</u> thousand dollars;
8	B. Twenty Forty percent of the costs incurred by the taxpayer in providing day care service for children of
10	employees of the taxpayer; or
12	C. One <u>Two</u> hundred dollars for each child of an employee of the taxpayer enrolled on a full-time basis, or each
14	full-time equivalent, throughout the taxable year in day care service provided by the taxpayer or in the first year
16	that the taxpayer provides day care services, for each child enrolled on a full-time basis, or each full-time equivalent,
18	on the last day of the year.
20	SUMMARY
22	
24	This bill increases the income tax credit for employer-assisted day care.