

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1380

H.P. 982

House of Representatives, February 18, 1999

An Act Providing a Tax Credit for Private School Tuition.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative MACK of Standish.

Cosponsored by Representatives: DUNCAN of Presque Isle, GLYNN of South Portland, GOODWIN of Pembroke, JOY of Crystal, MENDROS of Lewiston, PINKHAM of Lamoine, WESTON of Montville, Senator: AMERO of Cumberland.

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

Sec. 1. 36 MRSA §5219-Q is enacted to read:

§5219-Q. Credit for private school tuition

A taxpayer is allowed a credit against the tax imposed by this Part for tuition paid to a private elementary or secondary school in this State for 50% of the cost of providing education for a dependent of the taxpayer. The credit may not exceed 50% of the statewide average tuition allowable under Title 20-A, chapter 219 for tuition at a public school at the dependent's grade level. The credit may not reduce the tax to less than zero.

SUMMARY

This bill provides an income tax credit equal to 50% of the cost of private elementary and secondary tuition. The credit may not exceed 50% of the statewide allowable tuition for a public school.