

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1442

S.P. 482

In Senate, February 23, 1999

**An Act to Provide a State Income Tax Credit for Individual
Contributions Made to Maine Charitable Organizations.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator AMERO of Cumberland.
Cosponsored by Representatives: BRENNAN of Portland, CIANCHETTE of South Portland,
LEMONT of Kittery, MADORE of Augusta, MARVIN of Cape Elizabeth, O'BRIEN of
Augusta.

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

Sec. 1. 36 MRSA §5125, sub-§1, as repealed and replaced by PL 1987, c. 819, §7, is amended to read:

1. **General.** If an individual has itemized deductions from adjusted gross income in determining the federal taxable income for the taxable year, the individual is entitled in determining the tax under this Part to claim an itemized deduction amount consistent with this section, except for a deduction based upon a contribution for which the taxpayer received a credit pursuant to section 5219-Q.

Sec. 2. 36 MRSA §5219-Q, is enacted to read:

§5219-Q. Contributions to nonprofit charitable and benevolent institutions incorporated by the State.

A taxpayer is allowed a credit against the tax otherwise due under this Part of up to \$250 for the total of all contributions made by the taxpayer to any nonprofit benevolent or charitable institution incorporated by this State. For purposes of this section, "nonprofit" means the same as defined in section 652, subsection 1, paragraph A.

SUMMARY

This bill creates an income tax credit of up to \$250 for contributions made to nonprofit charitable and benevolent institutions incorporated by the State. If a taxpayer receives an income tax credit for a contribution made to a nonprofit benevolent or charitable institution incorporated by this State, the taxpayer can not list that contribution as an itemized deduction on the taxpayer's Maine income tax return.