

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1786

S.P. 621

In Senate, March 9, 1999

**An Act to Provide a \$500 State Income Tax Credit for Private School  
Tuition Payments.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator AMERO of Cumberland.  
Cosponsored by Senator MITCHELL of Penobscot, Representatives: BUCK of Yarmouth,  
McKENNEY of Cumberland.

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

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

6 **§5219-Q. Private school tax credit**

8 A taxpayer is allowed a credit of up to \$500 against the tax  
10 imposed by this Part if the taxpayer has a child enrolled as a  
12 full-time student in a private educational institution and the  
14 taxpayer is entitled to claim the child as a dependent for that  
16 year. The maximum amount of the credit is \$500, regardless of  
18 the number of children enrolled. This credit does not apply if  
20 the taxpayer's adjusted gross income for that year exceeds  
22 \$50,000. For the purpose of this section, "private educational  
24 institution" means any private educational institution, profit or  
nonprofit, that provides a program of education outside the  
public school system. The amount of the credit that may be used  
by a taxpayer for a taxable year may not exceed the amount of tax  
otherwise due under this Part.

26 **SUMMARY**

28 This bill creates a private school education tax credit for  
30 a taxpayer that has a child enrolled as a full-time student and  
is entitled to claim the child as a dependent. The amount of the  
tax credit is \$500 or the amount of tax due for that year,  
whichever is less. The taxpayer's combined adjusted gross income  
may not exceed \$50,000 for that year.