MAINE STATE LEGISLATURE

The following document is provided by the

LAW AND LEGISLATIVE DIGITAL LIBRARY

at the Maine State Law and Legislative Reference Library

http://legislature.maine.gov/lawlib



Reproduced from scanned originals with text recognition applied (searchable text may contain some errors and/or omissions)



120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

H.P. 12 House of Representatives, January 4, 2001

An Act to Provide a Tax Credit for Certain Educational Materials used by Homeschoolers.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

MILLICENT M. MacFARLAND, Clerk

Millient M. Mac Failand

Presented by Representative CLOUGH of Scarborough. Cosponsored by Senator SHOREY of Washington and

Representatives: GLYNN of South Portland, HEIDRICH of Oxford, LABRECQUE of

Gorham, MURPHY of Kennebunk, SHERMAN of Hodgdon, TOBIN of Windham, WESTON

of Montville, Senator: McALEVEY of York.

	Emergency preamble. Whereas, Acts of the Legislature do not
2	become effective until 90 days after adjournment unless enacted as emergencies; and
4	Whereas, the 90-day period may not terminate until well
6	after the beginning of the next school year; and
8	Whereas, this legislation needs to take effect immediately
10	to allow adequate time for parents of homeschoolers to prepare for the next school term; and
12	Whereas, in the judgment of the Legislature, these facts
14	create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and
16	safety; now, therefore,
18	Be it enacted by the People of the State of Maine as follows:
20	Sec. 1. 36 MRSA §5219-U is enacted to read:
22	§5219-U. Credit for educational materials
24	1. Credit allowed. A taxpayer is allowed a credit against
26	the tax imposed under this Part for expenses for educational
20	materials including books, educational software and other materials used in teaching a child approved for equivalent
28	instruction pursuant to Title 20-A, section 5001-A, subsection 3,
30	paragraph A, subparagraph (3).
	2. Limitation. The amount of the credit allowable under
32	this section for any one taxable year may not exceed the actual
34	expense incurred as shown on saved register or proof-of-purchase receipts, up to the following:
36	A. Four hundred dollars per child; or
38	B. One thousand dollars per family.
40	Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.
42	
44	SUMMARY
46	This bill allows a tax credit for a taxpayer of
48	home-schooled children for certain expenses incurred in the purchase of educational material. The credit is limited to \$400 per child or \$1,000 per family.