

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 311

H.P. 262

House of Representatives, January 30, 2001

**An Act to Provide Tax Credits against the Maine State Income Tax for
Qualifying Education Expenses of Dependent Children in Grades
Kindergarten to 12.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GLYNN of South Portland.

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

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

6 **§5219-U. Credit for kindergarten to grade 12 education expenses**

8 **1. Definitions.** As used in this section, unless the
context otherwise indicates, the following terms have the
following meanings.

10 A. "Dependent child" means a child who, during the tax
year, is a dependent of the taxpayer under the Code.

14 B. "Equivalent instruction" means homeschooling or
instruction provided elsewhere than at a school that is the
equivalent of instruction provided in public schools for
children of similar grades.

18 C. "Qualified educational expenses" means nonreimbursed
payments by a taxpayer on behalf of a dependent child of the
taxpayer for tutoring, tuition, student fees, school
supplies, books and computer-based learning technology that
are directly related to a program of instruction at a public
or private school at which the dependent child is in
attendance or to equivalent instruction received by a child
in a nonschool environment that is connected to a school by
Internet-facilitated distance technologies.

22 D. "School" means a public or private elementary or
secondary school offering education from kindergarten to
grade 12, or any combination of those grades, where a child
may fulfill state compulsory school attendance requirements.

26 **2. Credit.** A taxpayer is allowed a credit equal to 33% of
the taxpayer's qualified educational expenses. The credit may
not exceed \$750 for each dependent child of the taxpayer. The
credit provided by this section may not reduce the tax otherwise
due under this Part below zero.

34 **SUMMARY**

40
42 This bill proposes an income tax credit for qualified
44 educational expenses for kindergarten to grade 12 education of a
46 dependent child. The credit is equal to 33% of qualified
educational expenses up to \$750 per dependent child.