

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 146

S.P. 69

In Senate, January 21, 2003

An Act to Establish a Tax Credit for Parents who Homeschool Their Children

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 NASS of York.
Cosponsored by Representative GLYNN of South Portland and
Representative: McCORMICK of West Gardiner.

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

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

6 **§5219-W. Credit for homeschooling**

8 A taxpayer who is providing homeschooling for one or more
10 dependents as approved by the Commissioner of Education as
12 equivalent instruction through home instruction pursuant to Title
14 20-A, section 5001-A, subsection 3, paragraph A, subparagraph (3)
 is entitled to a credit of \$1,000 against the taxes imposed under
 this Part. The credit may not reduce the state income tax
 liability to less than zero.

16 **SUMMARY**

18 This bill provides a nonrefundable income tax credit of
20 \$1,000 to taxpayers who provide approved homeschooling for their
 dependents.