

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 289

H.P. 232

House of Representatives, January 28, 2003

An Act to Create the Family Technology Assistance Tax Credit

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BLISS of South Portland.

Cosponsored by Senator HALL of Lincoln and

Representatives: FISCHER of Presque Isle, LUNDEEN of Mars Hill, McLAUGHLIN of Cape Elizabeth, SAVIELLO of Wilton, THOMPSON of China, TWOMEY of Biddeford.

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. Family technology assistance credit**

8 **1. Credit allowed.** For tax years beginning on or after
10 January 1, 2003, a taxpayer who has custody of at least one minor
12 child and files a tax return as married or head of household is
allowed a credit of up to \$1,000 for the purchase of a home
computer system against taxes otherwise due under this Part for
the same taxable year.

14 **2. Limitations.** The credit may not reduce the taxpayer's
16 state income tax to less than zero. A household may only claim
this credit once in a 5-year period.

18 **SUMMARY**

20 This bill provides an income tax credit of up to \$1,000 to
22 purchase a home computer system for a taxpayer with dependent
children. A taxpayer may claim this credit once every 5 years.