

# 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)



# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

---

Legislative Document

No. 756

---

H.P. 561

House of Representatives, February 18, 2003

**An Act To Provide an Income Tax Credit for Tuition Paid to Private  
Schools**

---

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SHERMAN of Hodgdon.  
Cosponsored by Senator WESTON of Waldo and  
Representatives: ANDREWS of York, DUPREY of Hampden, GLYNN of South Portland,  
JOY of Crystal, Senator: NASS of York.

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. Private school tuition**

8 A taxpayer is allowed a credit against the tax otherwise due  
10 under this Part of up to \$1,000 for tuition for the taxpayer or  
12 the taxpayer's dependent paid by the taxpayer to a private school  
14 for the same taxable year. The credit may not reduce the state  
16 income tax to less than zero.

18 **SUMMARY**

20 This bill allows an income tax credit of up to \$1,000 for  
22 tuition paid to a private school for a taxpayer or a dependent of  
24 the taxpayer.