

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 1249

H.P. 923

House of Representatives, March 6, 2003

### **An Act To Amend the Laws Governing the Quality Child Care Tax Credit**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SIMPSON of Auburn.  
Cosponsored by Senator DOUGLASS of Androscoggin and  
Representatives: DUDLEY of Portland, FAIRCLOTH of Bangor, LAVERRIERE-BOUCHER  
of Biddeford, McNEIL of Rockland, O'BRIEN of Augusta, SAMPSON of Auburn,  
SUSLOVIC of Portland.

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

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**Sec. 1. 36 MRSA §5219-Q, sub-§2,** as amended by PL 1999, c. 708, §47, is further amended to read:

**2. Credit allowed.** A taxpayer that has made an investment in child care services certified under subsection 1-A during the tax year is allowed a credit against the tax imposed by this Part in an amount equal to the qualifying portion of expenditures paid or expenses incurred by the taxpayer for certified investments in child care services as calculated pursuant to subsection 3. Any taxpayer that has made an investment in child care services certified under subsection 1-A during the tax year is eligible for the tax credit provided in this section. A taxpayer is not required to own or operate a child care site to be eligible for the tax credit provided in this section.

**SUMMARY**

This bill provides that a taxpayer that made an investment in child care services certified under the Maine Revised Statutes, Title 36, section 5219-Q during the tax year is eligible for the tax credit provided in that section. A taxpayer is not required to own or operate a child care site to be eligible for the tax credit provided in section 5219-Q.