

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 306

H.P. 230

House of Representatives, January 19, 2005

An Act To Create the Family Technology 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 BARTLETT of Cumberland and
Representative: CAIN of Orono.

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

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

6 **§5219-Y. Family technology assistance credit**

8 **1. Credit allowed.** For tax years beginning on or after
10 January 1, 2005, a taxpayer who has custody of at least one minor
12 child and files as married or as a head of household a tax return
14 on which that minor child is claimed as a deduction is allowed a
credit of up to \$1,000 for the purchase of a home computer
system, computer accessories or Internet access against taxes
otherwise due under this Part for the same taxable year.

16 **2. Limitations.** The credit may not reduce the taxpayer's
18 state income tax to less than zero. A household may claim this
20 credit only once in a 4-year period.

22 **SUMMARY**

24 This bill provides an income tax credit of up to \$1,000 to
purchase a home computer system, computer accessories or Internet
access for a taxpayer with at least one dependent child. A
taxpayer may claim this credit once every 4 years.