

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 54

H.P. 52

House of Representatives, January 9, 2007

### **An Act To Conform Maine Law with Federal Law Regarding Tax Credits for Adoptions**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative DUPREY of Hampden.  
Cosponsored by Senator PLOWMAN of Penobscot and  
Representatives: CEBRA of Naples, McKANE of Newcastle, ROBINSON of Raymond,  
Senators: COURTNEY of York, SNOWE-MELLO of Androscoggin.

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

2 **Sec. 1. 36 MRSA §5219-BB** is enacted to read:

3 **§5219-BB. Credit for adoptions**

4 A taxpayer is allowed a credit against the tax imposed under this Part equal to 20% of  
5 the amount of credit allowed to the taxpayer for the taxable year under Section 23 of the  
6 Code with respect to qualified adoption expenses. The credit is nonrefundable and is  
7 subject to the same carry-forward provisions as are available under Section 23 of the  
8 Code.

9 **SUMMARY**

10 This bill creates a state income tax credit equal to 20% of the federal income tax  
11 credit for qualified adoption expenses.