

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
SECOND REGULAR SESSION

HOUSE AMENDMENT "B" to COMMITTEE AMENDMENT "B" to H.P. 632,  
L.D. 835, Bill, "An Act To Strengthen Maine's Economy through Improvements to the  
Educational Opportunity Tax Credit"

Amend the amendment by inserting after section 8 the following:

'Sec. 9. 36 MRSA §5217-D, sub-§1, ¶H, as enacted by PL 2007, c. 469, Pt. B,  
§1, is repealed and the following enacted in its place:

H. "Resident individual" means someone:

(1) Who is domiciled in this State; or

(2) Who is not domiciled in this State, but maintains a permanent place of abode  
in this State and spends in the aggregate more than 183 days of the taxable year  
in this State, unless the individual is a member of the Armed Forces of the United  
States.'

Amend the amendment by inserting after section 9 the following:

'Sec. 10. 36 MRSA §5217-D, sub-§4, as enacted by PL 2007, c. 469, Pt. B, §1, is  
amended to read:

4. Conditions for an opportunity program participant claiming the credit. An  
opportunity program participant may claim the credit only if the participant is a resident  
individual. The participant may claim the credit based only on regular payments made  
during months in which the individual was working for an employer located in this State  
or was deployed for military service in the United States Armed Forces, including the  
National Guard and the Reserves of the United States Armed Forces. As used in this  
subsection, "deployed for military service" has the same meaning as in Title 26, section  
814, subsection 1, paragraph A. A married couple filing jointly under Title 36, section  
5221 may claim the credit only to the extent that the spouse on whose behalf the credit is  
claimed meets these requirements.'

Amend the amendment by relettering or renumbering any nonconsecutive Part letter  
or section number to read consecutively.

R. d. S.

HOUSE AMENDMENT "B" to COMMITTEE AMENDMENT "B" to H.P. 632, L.D. 835

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**SUMMARY**

This amendment allows an individual who is domiciled in Maine but who is deployed for military service to be eligible for the educational opportunity tax credit as long as all the other qualifications are met.

**SPONSORED BY:** Douglas Damon  
**(Representative DAMON)**

**TOWN: Bangor**

**FISCAL NOTE REQUIRED**  
**(See attached)**



**ROFS**

# 125th MAINE LEGISLATURE

LD 835

LR 1210(12)

## An Act To Strengthen Maine's Economy through Improvements to the Educational Opportunity Tax Credit

Fiscal Note for House Amendment "*B*" to Committee Amendment "B"

Sponsor: Rep. Damon of Bangor

Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$6,840	\$14,630	\$23,085
<b>Revenue</b>				
General Fund	\$0	(\$6,840)	(\$14,630)	(\$23,085)
Other Special Revenue Funds	\$0	(\$360)	(\$770)	(\$1,215)

#### Fiscal Detail and Notes

The amendment expands eligibility for the educational opportunity tax credit to include individuals who are domiciled in Maine but are deployed for military service outside the state so long as all other qualifications are met. Compared to Committee Amendment "B", this House amendment will decrease General Fund revenue by an estimated \$6,840 in FY 2012-13, \$14,630 in FY 2013-14 and \$23,085 in FY 2014-15. Revenue sharing will be reduced in each year.